

Mail Stop 0308

July 12, 2005

Linda A. Koenig  
Chief Financial Officer  
Appliance Recycling Centers of America, Inc.  
7400 Excelsior Boulevard  
Minneapolis, Minnesota 55426-4517

Re: Appliance Recycling Centers of America, Inc.  
Form 10-K for the Fiscal Year Ended January 1, 2005  
Form 10-Q for the Fiscal Quarter Ended April 2, 2005  
File No. 0-19621

Dear Ms. Koenig:

We have reviewed your response dated June 17, 2005 to our comment letter dated May 25, 2005. We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief

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Stanley Works  
Form 10-K  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0308

DIVISION OF  
CORPORATION FINANCE