

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 10)*

Appliance Recycling Centers of America, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

03814F-20-5

(CUSIP Number)

December 31, 1999

(Date of event which requires filing of this statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's
initial filing on this form with respect to the subject class of securities, and
for any subsequent amendment containing information which would alter the
disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed
to be "filed" for the purpose of Section 18 of the Securities Exchange Act of
1934 ("Act") or otherwise subject to the liabilities of that section of the Act
but shall be subject to all other provisions of the Act (however, see the
Notes).

Potential persons who are to respond to the collection of information contained
in this form are not required to respond unless the form displays a currently
valid OMB control number.

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1 NAME OF REPORTING PERSON
S.S. OR IRS IDENTIFICATION NO. OF ABOVE PERSON

Perkins Capital Management, Inc.
IRS ID No.: 41-1501962

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
(a)
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

730 East Lake Street, Wayzata, MN 55391-1769

5 SOLE VOTING POWER
NUMBER OF 625,200

6 SHARED VOTING POWER
SHARES 0

BENEFICIALLY

7 SOLE DISPOSITIVE POWER
OWNED BY 639,350

EACH

REPORTING

PERSON 8 SHARED DISPOSITIVE POWER

WITH

- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
638,350
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* /_/_/
- 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
28.0%
- 12 TYPE OF REPORTING PERSON*
IA

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ITEM 1.

- (a) Name of Issuer
Appliance Recycling Centers of America, Inc.
- (b) Address of Issuer's Principal Executive Offices
7400 Excelsior Blvd., Minneapolis, MN 55426

ITEM 2.

- (a) Name of Persons Filing
Perkins Capital Management, Inc., a Minnesota Corporation
- (b) Address of Principal Business Office or, if none, Residence
730 East Lake Street, Wayzata, MN 55391-1769
- (c) Citizenship
A Minnesota Corporation
- (d) Title of Class of Securities
Common
- (e) CUSIP Number
03814F-20-5

ITEM 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b),
check whether the person filing is a:

- (a) /_/_/ Broker or a Dealer registered under Section 15 of the Act
- (b) /_/_/ Bank as defined in section 3(a)(6) of the Act
- (c) /_/_/ Insurance Company as defined in section 3(a)(19) of the Act
- (d) /_/_/ Investment Company registered under section 8 of the
Investment Company Act
- (e) /X/ Investment Adviser registered under section 203 of the
Investment Advisers Act of 1940
- (f) /_/_/ Employee Benefit Plan, Pension Fund which is subject to the
provisions of the Employee Retirement Income Security Act of
1974 or Endowment Fund
- (g) /_/_/ Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G)
(Note: See Item 7)

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- (h) /_/_/ Group, in accordance with 240.13d-1(b)(1)(ii)(H)

ITEM 4. OWNERSHIP

- (a) Amount Beneficially Owned:
639,350
- (b) Percent of Class:
28.0%
- (c) Number of shares as to which such person has:
- (i) Sole power to vote or direct the vote:
625,200
- (ii) Shared power to vote or to direct the vote:
0
- (iii) Sole power to dispose or to direct the disposition of:
639,350
- (iv) Shared power to dispose or to direct the disposition of:
0

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ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS /_/_/

Not applicable

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Not applicable.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not applicable.

ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 31, 2000

By /s/ Richard C. Perkins

(Signature)

Richard C. Perkins VP/Portfolio Manager

(Name/Title)