

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

SCHEDULE 13G
Under the Securities Exchange Act of 1934

(Amendment No.)

APPLIANCE RECYCLING CENTERS OF AMERICA, INC.

(Name of Issuer)

COMMON STOCK, WITHOUT PAR VALUE

(Title of Class of Securities)

03814F-10-6

(CUSIP Number)

MARVIN GOLDSTEIN
6629 DAKOTA TRAIL
EDINA, MINNESOTA 554339
(612) 829-0229

(Name, Address and Telephone Number of Person Authorized
to Receive Notices and Communications)

DECEMBER 31, 1999

(Date of Event Which Requires Filing
of This Statement)

Check the following box if a fee is being paid with this statement [].

(Cover page continued on next page)

Page 1 of 6

SCHEDULE 13G

CUSIP NO. 03814F-10-6

PAGE 2 OF 6 PAGES

1 NAMES OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSON

Marvin Goldstein

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

n/a

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

U.S.A.

NUMBER OF	5	SOLE VOTING POWER
SHARES		115,000 shares

BENEFICIALLY	6	SHARED VOTING POWER
OWNED BY		-0- shares

EACH	7	SOLE DISPOSITIVE POWER
REPORTING		115,000 shares

PERSON	8	SHARED DISPOSITIVE POWER
WITH		-0- shares

9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	115,000 shares	

10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*	
	<input type="checkbox"/>	

11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	5.0%	

12	TYPE OF REPORTING PERSON*	
	IN	

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Page 2 of 6

ITEM 1(a). NAME OF ISSUER.

Appliance Recycling Centers of America, Inc.

ITEM 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES.

7400 Excelsior Boulevard
 Minneapolis, Minnesota 55426

ITEM 2(a). NAME OF PERSON FILING.

Marvin Goldstein

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE.

6629 Dakota Trail
 Edina, Minnesota 55439

ITEM 2(c). CITIZENSHIP.

United States of America

ITEM 2(d). TITLE OF CLASS OF SECURITIES.

Common stock, without par value

ITEM 2(e). CUSIP NO.

03814F-10-6

Page 3 of 6

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13d-1(b), OR 13d-2(b), CHECK WHETHER THE PERSON IS A:

(a) Broker or 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) 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; see Rule 13d-1(b)(1)(ii)(F);
- [] (g) Parent Holding Company, in accordance with Rule 13d-1(b)(ii)(G) (Note: See Item 7); or
- [] (h) Group, in accordance with Rule 13d-1(b)(1)(ii)(H).

Not Applicable.

ITEM 4. OWNERSHIP.

The following information is provided as of December 31, 1999:

- (a) Amount Beneficially Owned: 115,000 shares
(100,000 outstanding shares and currently exercisable options and warrants to purchase 15,000 shares)
- (b) Percent of Class, computed as if options and warrants have been exercised (based on 2,286,744 shares currently outstanding): 5.0%
- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote: 115,000 shares
 - (ii) Shared power to vote or to direct the vote: -0- shares
 - (iii) Sole power to dispose or to direct the disposition of: 115,000 shares
 - (iv) Shared power to dispose or to direct the disposition of: -0- shares

Page 4 of 6

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.

Not applicable.

Page 5 of 6

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.

Dated: April 12, 2000.

/S/ Marvin Goldstein

Marvin Goldstein