

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K/A

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 28, 1996

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File No. 0-19621

APPLIANCE RECYCLING CENTERS OF AMERICA, INC.
(Exact name of registrant as specified in its charter)

MINNESOTA
(State or other jurisdiction of
incorporation or organization)

41-1454591
(I.R.S. Employer
Identification No.)

7400 EXCELSIOR BOULEVARD, MINNEAPOLIS, MINNESOTA
(Address of principal executive offices)

55426-4517
(Zip Code)

Registrant's telephone number, including area code: 612-930-9000

Securities registered pursuant to Section 12(b) of the Act: NONE

Securities registered pursuant to Section 12(g) of the Act:

COMMON STOCK, WITHOUT PAR VALUE
(Title of class)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

PART III

ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE COMPANY

Certain information regarding directors and executive officers of the Company required by Item 10 is set forth under Information Concerning Directors, Nominees and Executive Officers in the Company's definitive Proxy Statement for its 1997 Annual Meeting of Shareholders to be held April 24, 1997, and was incorporated by reference into the Form 10-K filed on March 28, 1997. Information required by Item 405 of Regulation S-K is amended to read as follows:

The Company's directors, its executive officers and any persons holding more than 10% of outstanding Common Stock are required to file reports concerning their initial ownership of Common Stock and any subsequent changes in that ownership. Except as stated below, the Company believes that the filing requirements for the last fiscal year were satisfied. Two officers, Kent McCoy and Glynnis Jones, failed to timely file a Form 4 with respect to a grant of options. Such forms have now been filed. In making this disclosure, the Company has relied solely on written representations of its directors, executive officers and beneficial owners of more than 10% of Common Stock and copies of the reports that they have filed with the Securities and Exchange Commission.

SIGNATURES

Pursuant to the requirements of Section 13 or Section 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: March 31, 1997

APPLIANCE RECYCLING CENTERS OF
AMERICA, INC.
(Registrant)

By /s/ Edward R. Cameron

Edward R. Cameron
President and Chief Executive Officer

By /s/ Kent S. McCoy

Kent S. McCoy
Vice President of Finance and Treasurer

Pursuant to the requirements of the Securities Exchange Act of 1934,
this Report has been signed by the following persons on behalf of the Registrant
and in the capacities and on the dates indicated.

<TABLE>
<CAPTION>

SIGNATURE - - - - -	TITLE -----	DATE -----
<S>	<C>	<C>
/s/ Edward R. Cameron ----- Edward R. Cameron	Chairman of the Board, President and Chief Executive Officer	March 31, 1997
/s/ Kent S. McCoy ----- Kent S. McCoy	Vice President of Finance and Treasurer (Principal Accounting Officer)	March 31, 1997
/s/ George B. Bonniwell ----- George B. Bonniwell	Director	March 31, 1997
/s/ Duane S. Carlson ----- Duane S. Carlson	Director	March 31, 1997
/s/ Harry W. Spell ----- Harry W. Spell	Director	March 31, 1997

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