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APPLIANCE RECYCLING CENTERS OF AMERICA INC /MN Form 8-K March 22, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported)

March 20, 2006

(952) 930-9000

Appliance Recycling Centers of America, Inc.

(Exact name of registrant as specified in its charter)

Minnesota

(State or other jurisdiction of incorporation)

000-19621 (Commission File Number)

Identification N

7400 Excelsior Blvd., Minneapolis, MN (Address of principal executive offices)

Registrant s telephone number, including area code

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

41-1454591 (IRS Employer Identification No.)

55426-4517 (Zip Code)

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o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 2.02: RESULTS OF OPERATIONS AND FINANCIAL CONDITION

The following information is furnished pursuant to Item 12, Disclosure of Results of Operations and Financial Condition.

On March 20, 2006, Appliance Recycling Centers of America, Inc. issued a press release announcing reported revenues of \$74,893,000 for the year ended December 31, 2005, an increase of 42% from \$52,830,000 in 2004. ARCA s net loss for the year declined to \$933,000 or \$0.22 per diluted share, from \$1,314,000 or \$0.48 per diluted share in the prior year.

ITEM 9.01: FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) Exhibits

Exhibit Number

Description

99.1 Press Release dated March 20, 2006.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

APPLIANCE RECYCLING CENTERS OF AMERICA, INC.

Date: March 20, 2006

/s/Linda Koenig Linda Koenig, Chief Financial Officer

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