APPLIANCE RECYCLING CENTERS OF AMERICA INC /MN Form 8-K October 08, 2004

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: October 6, 2004

(Date of earliest event reported)

Appliance Recycling Centers of America, Inc.

(Exact name of registrant as specified in its charter)

Minnesota

000-19621 Commission

41-1454591

(State or other jurisdiction of incorporation or organization)

Commission File No.

(I.R.S. Employer Identification No.)

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

55426-4517

(952) 930-9000

(Registrant s telephone number, including area code)

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)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o 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 follow | ving information is furnished pursuant to Item 12, Disclosure of Results of Operations and Financial Condition. | | | | | | |
| | er 6, 2004, Appliance Recycling Centers of America, Inc. issued a press release announcing that it will open a 58,800-square-foot Smart factory outlet superstore in Saint Paul, Minnesota, in December. | | | | | | |
| ITEM 9.0 | 1: FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS | | | | | | |
| (c) I | Exhibits | | | | | | |
| Exhibit Number 99.1 | Description Press Release dated October 6, 2004 | | | | | | |
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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: October 6, 2004 /s/Linda Koenig

Linda Koenig, Vice President of Finance

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Exhibit Index

Exhibit Number Description

99.1 Press Release dated October 6, 2004