APPLIANCE RECYCLING CENTERS OF AMERICA INC /MN Form 8-K August 08, 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) August 4, 2006

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)

41-1454591 (IRS Employer Identification No.)

7400 Excelsior Blvd., Minneapolis, MN

(Address of principal executive offices)

55426-4517 (Zip Code)

Registrant s telephone number, including area code (952) 930-9000

(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:

- 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))

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 August 4, 2006, Appliance Recycling Centers of America, Inc. issued a press release announcing reported sales of \$19,161,000 for the second quarter of 2006 ended July 1, virtually unchanged from \$19,142,000 in the year-earlier period. ARCA s net loss for this period came to \$461,000 or \$0.11 per share, compared to earnings of \$404,000 or \$0.09 per diluted share in the second quarter of 2005.

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

(c) Exhibits

Exhibit Number	Description
99.1	Press Release dated August 4, 2006.

3

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: August 4, 2006

/s/ Patrick J. Winters Patrick J. Winters, Controller