

APPLIANCE RECYCLING CENTERS OF AMERICA INC /MN
Form NT 10-Q
May 16, 2018

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

FORM 12b-25

SEC FILE NUMBER
NOTIFICATION OF LATE FILING
000-19621

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAR CUSIP NUMBER
 Form N-CSR 03814F205

For Period Ended: March 31, 2018

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: _____

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I

REGISTRANT INFORMATION

Appliance Recycling Centers of America, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

175 Jackson Avenue North, Suite 102

Address of Principal Executive Office (*Street and Number*)

Minneapolis, Minnesota 55343

City, State and Zip Code

PART II
RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, Form N-SAR or
- (b) From N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III
NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Appliance Recycling Centers of America, Inc. (the "Company") is unable to file its Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2018 (the "Form 10-Q") within the prescribed time period without unreasonable effort and expense. The delaying of the filing of the Form 10-Q will allow the Company's independent registered public accounting firm sufficient time to complete their work on the review of the Company's financial statements. The specific date of filing the Form 10-Q is not yet known, but the Company currently does not expect to file the Form 10-Q within the extension period of five calendar days provided under Rule 12b-25 of the Securities Exchange Act of 1934, as amended.

**PART IV
OTHER INFORMATION**

Name and telephone number of
(1) person to contact in regard to
this notification

Virland Johnson (702) 997-1576
(Name) (Area Code) (Telephone Number)

Have all other periodic reports
required under Section 13 or
15(d) of the Securities
Exchange Act of 1934 or
Section 30 of the Investment
Company Act of 1940 during
the preceding 12 months (or for
such shorter) period that the
(2) registrant was required to file Yes No
such reports) been filed? If
answer is no, identify report(s).

Annual Report on Form 10-K
for the fiscal year ended
December 30, 2017

Is it anticipated that any
significant change in results of
operations from the
(3) corresponding period for the Yes No
last fiscal year will be reflected
by the earnings statements to be
included in the subject report or
portion thereof?

If so, attach an explanation of
the anticipated change, both
narratively and quantitatively,
and, if appropriate, state the
reasons why a reasonable
estimate of the results cannot be
made.

As described above, the Company is finalizing its financial statements. Accordingly, the Company is currently unable to determine whether any change will need to be made in results of operations from the corresponding period for the quarterly period ended March 31, 2018.

Appliance Recycling Centers of America, Inc.

(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 16, 2018 By: /s/ Tony Isaac

Tony Isaac

Chief Executive Officer