

MOTORCAR PARTS AMERICA INC

Form 8-K

December 07, 2006

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**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): December 6, 2006**  
**Motorcar Parts of America, Inc.**  
(Exact name of registrant as specified in its charter)

New York	0-23538	11-2153962
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(IRS Employer Identification No.)
2929 California Street, Torrance, CA	90053	
(Address of principal executive offices)	(Zip Code)	

Registrant's telephone number, including area code: (310) 972-4005

Not Applicable

(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 (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - 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))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 1.01. Entry into a Material Definitive Agreement.**

On December 6, 2006, Motorcar Parts of America, Inc. (the Registrant ) entered into a second amendment to its employment agreement with Selwyn Joffe, its Chairman of the Board, President and Chief Executive Officer (the Amendment ).

Under the Amendment, Mr. Joffe s term of employment has been extended from March 31, 2008 to August 30, 2009. In addition, the Amendment modifies Mr. Joffe s automobile allowance and expense reimbursement provisions. All other terms and conditions of Mr. Joffe s employment remain unchanged.

**Item 9.01. Financial Statements and Exhibits.**

(c) Exhibits

Exhibit No.	Description
99.1	Amendment No. 2 to Employment Agreement (Selwyn Joffe)

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**SIGNATURES**

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

December 7, 2006

MOTORCAR PARTS OF AMERICA, INC.

By: /s/ MICHAEL UMANSKY

Michael Umansky

Vice President and General Counsel