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MOTORCAR PARTS AMERICA INC

Form 8-K

December 18, 2012

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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 18, 2012

Motorcar Parts of America, Inc. (Exact name of registrant as specified in its charter)

New York (State or other jurisdiction of incorporation) 001-33861 (Commission File Number)

11-2153962 S Employer Identification N

(IRS Employer Identification No.)

2929 California Street, Torrance, CA (Address of principal executive offices)

90503 (Zip Code)

Registrant's telephone number, including area code: (310) 212-7910

N/A

(Former name, former address and former fiscal year, 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)
- 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.

On December 18, 2012, Motorcar Parts of America, Inc. issued a press release announcing its earnings for the fiscal quarter ended September 30, 2012 which is being furnished as Exhibit 99.1.

Item 9.01.

Financial Statements and Exhibits.

The following exhibit is furnished with this Current Report pursuant to Item 2.02:

(d) Exhibits

Exhibit Description

No.

99.1 Press Release, dated December 18, 2012

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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.

MOTORCAR PARTS OF AMERICA, INC.

Date: December 18, 2012 /s/ Michael M. Umansky

Michael M. Umansky

Vice President and General Counsel