

MOTORCAR PARTS AMERICA INC

Form 8-K

October 14, 2005

**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): October 14, 2005
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)

(Commission File Number)

(IRS Employer Identification No.)

2929 California Street, Torrance, CA

90503

(Address of principal executive offices)

(Zip Code)

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

Item 2.02. Results of Operations and Financial Disclosure.

On October 14, 2005, Motorcar Parts of America, Inc. issued a press release announcing its earnings for the fiscal quarter ended June 30, 2005, 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:

(c) Exhibits

| Exhibit No. | Description |
|-------------|--|
| 99.1 | Press Release, dated October 14, 2005. |

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.

Date: October 14, 2005

MOTORCAR PARTS OF AMERICA, INC.

/s/ MICHAEL UMANSKY

Michael Umansky
Vice President and General Counsel