

MOTORCAR PARTS AMERICA INC

Form 8-K/A

December 23, 2009

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Form 8-K/A  
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 23, 2009  
Motorcar Parts of America, Inc.  
(Exact name of registrant as specified in its charter)**

New York

001-33861

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

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)
  - 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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Explanatory Note: This Form 8-K/A is being filed solely to file new copies of the redacted agreements referenced herein. Other than the agreements, the disclosure in the Form 8-K filed on May 5, 2009 has not changed.

**Item 1.01. Entry into a Material Definitive Agreement.**

As previously reported on May 5, 2009, on April 29, 2009 Motorcar Parts of America, Inc. (the Registrant ) entered into a Vendor Agreement (the Vendor Agreement ), effective as of March 31, 2009, with its largest customer pursuant to the terms of which the Registrant will continue to supply the customer with alternators and starters. On April 29, 2009, the Registrant also entered into the Core Amendment to Vendor Agreement (the Amendment ), effective as of March 31, 2009, pursuant to which the Registrant will purchase a portion of the customer s core inventory.

Although copies of the Vendor Agreement and the Amendment were filed as exhibits to the Registrant s Report on Form 8-K, as filed with the Securities and Exchange Commission (the Commission ) on May 5, 2009, the Registrant is filing modified redacted copies of the Vendor Agreement and the Amendment attached hereto as Exhibits 10.1 and 10.2, respectively. Neither the Vendor Agreement nor the Amendment has been amended, but the Registrant is revising the redacted copies in response to comments the Registrant has received from the staff of the Commission with respect to its confidential treatment request to the Commission covering the Vendor Agreement and the Amendment.

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

*(d) Exhibits*

- 10.1 Vendor Agreement, dated as of March 31, 2009, between Motorcar Parts of America, Inc. and AutoZone Parts, Inc..\*
  
- 10.2 Core Amendment to Vendor Agreement, dated as of March 31, 2009, between Motorcar Parts of America, Inc. and AutoZone Parts, Inc.\*

\* Portions of these agreements have been omitted pursuant to a request for confidential treatment.

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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 23, 2009

/s/ Michael M. Umansky  
Michael M. Umansky  
Vice President and General Counsel

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