

Item 2.02. Results of Operations and Financial Condition.

On May 3, 2010, Motorcar Parts of America, Inc. issued a press release announcing that it expects its net sales for the fiscal quarter ended March 31, 2010 to climb approximately 25 to 30%. A copy of the press release is being furnished as Exhibit 99.1 hereto.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1 Press Release, dated May 3, 2010

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: May 4, 2010

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

EXHIBIT INDEX

99.1 Press Release, dated May 3, 2010