

MOTORCAR PARTS AMERICA INC

Form 8-K/A

February 24, 2005

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**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): February 17, 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

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This Form 8-K/A amends the Form 8-K that MPA filed on November 23, 2004 to disclose, among other things, that Grant Thornton LLP, MPA's independent auditing firm, had withdrawn its opinion included in MPA's Form 10-K for the year ended March 31, 2004 and covering the financial statements for the years ended March 31, 2004, 2003 and 2002.

**Item 4.02. Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.**

In the Form 8-K filed on November 23, 2004, MPA disclosed that it had requested that Grant Thornton LLP provide MPA as promptly as possible with a letter addressed to the SEC stating whether Grant Thornton LLP agreed with the statements made by MPA in response to Item 4.02 of such Form 8-K and, if not, stating the respects in which it did not agree. In response to this request, Grant Thornton LLP faxed a letter to MPA on February 17, 2005 indicating that Grant Thornton LLP agreed with the statements concerning Grant Thornton LLP contained in such Item 4.02. (The executed original of this letter was delivered to MPA on February 22, 2005.) Attached hereto as Exhibit 99.1 is a copy of this letter from Grant Thornton LLP.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits

Exhibit No.	Description
99.1	Letter from Grant Thornton LLP addressed to the SEC and dated November 23, 2004.

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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: February 24, 2005

/s/ CHARLES YEAGLEY  
Charles Yeagley  
Chief Financial Officer