MOTORCAR PARTS AMERICA INC Form 8-K December 07, 2006

Table of Contents

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Table of Contents

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): December 6, 2006 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	(Commission	(IRS Employer
incorporation or organization)	File Number)	Identification No.)
2929 California Street, Torrance, CA	90053	
(Address of principal executive offices)	(Zip Code)	
Registrant s telep	hone number, including area code	e: (310) 972-4005
	Not Applicable	
(Former name of	or former address, if changed sind	ce last report)
Check the appropriate box below if the Forr	n 8-K filing is intended to simulta	aneously satisfy the filing obligation of
the registrant under any of the following pro	ovisions (see General Instruction	A.2. below):
o Written communications pursuant to Rule	e 425 under the Securities Act (17	7 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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TABLE OF CONTENTS

Item 1.01. Entry into a Material Definitive Agreement Item 9.01. Financial Statements and Exhibits SIGNATURES EXHIBIT 99.1

Table of Contents

Item 1.01. Entry into a Material Definitive Agreement.

On December 6, 2006, Motorcar Parts of America, Inc. (the Registrant) entered into a second amendment to its employment agreement with Selwyn Joffe, its Chairman of the Board, President and Chief Executive Officer (the Amendment).

Under the Amendment, Mr. Joffe s term of employment has been extended from March 31, 2008 to August 30, 2009. In addition, the Amendment modifies Mr. Joffe s automobile allowance and expense reimbursement provisions. All other terms and conditions of Mr. Joffe s employment remain unchanged.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

Exhibit No.Description99.1Amendment No. 2 to Employment Agreement (Selwyn Joffe)

Table of Contents

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

December 7, 2006

MOTORCAR PARTS OF AMERICA, INC.

By: /s/ MICHAEL UMANSKY Michael Umansky Vice President and General Counsel