



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

July 10, 2009

VIA U.S. MAIL

Mr. David Lee
Chief Financial Officer
Motorcar Parts of America, Inc.
2929 California Street
Torrance, California 90503

**Re: Motorcar Parts of America, Inc.
Form 10-K for the year ended March 31, 2008
Filed June 16, 2008
File No. 001-33861**

Dear Mr. Lee:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant