

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
August 23, 2018**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Motorcar Parts of America, Inc.**

**File No. 001-33861 - CF# 36436**

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Motorcar Parts of America, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from Exhibit 10.1 to a Form 8-K filed on June 11, 2018, as modified by the same contract refiled with fewer redactions as Exhibit 10.1 to a Form 10-Q filed on August 9, 2018.

Based on representations by Motorcar Parts of America, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1 to Form 8-K filed June 11, 2018	through June 5, 2023
Exhibit 10.1 to Form 10-Q filed August 9, 2018	through June 5, 2023

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary