

SELWYN JOFFE
Form SC 13G/A
February 14, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

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SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 1) *

Motorcar Parts of America, Inc.
(Name of Issuer)

Common Stock, par value \$0.01 per share
(Title of Class of Securities)

620071100
(CUSIP Number)

December 31, 2006
(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

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Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures previously provided in a prior cover page.

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The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (the Act) or otherwise subject to the liabilities of that section of the act but shall be subject to all other provisions of the Act.

1 Names of Reporting Persons:

Selwyn Joffe

2 Check the Appropriate Box if a Member of a Group (See Instructions)

(a)

(b)

3 SEC Use Only

4 Citizenship or Place of Organization.

United States

Number 5 Sole Voting Power

Of Shares 664,750⁽¹⁾

6 Shared Voting Power

Beneficially

0

Owned by 7 Sole Dispositive Power

Each 664,750⁽¹⁾

8 Shared Dispositive Power

Reporting

0

Person with

9 Aggregate Amount Beneficially Owned by Each Reporting Person

664,750⁽¹⁾

10 Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares

11 Percent of Class Represented by Amount in Row (9)

7.4%⁽²⁾

12 Type of Reporting Person (See Instructions)

IN

⁽¹⁾Represents shares issuable upon exercise of currently exercisable stock options.

⁽²⁾The percentage ownership of the Reporting Person in the Issuer's Common Stock, \$0.01 par value per share is based upon 8,326,455 issued and outstanding shares as of August 9, 2006, as reported by the Issuer in its filing on Form 10-Q on August 11, 2006.

Item 1.

- (a) Name of Issuer
Motorcar Parts of America, Inc.
- (b) Address of Issuer's Principal Executive Offices
2929 California Street

Torrance, CA 90503

Item 2.

- (a) Name of Person Filing
Selwyn Joffe (Reporting Person)

- (b) Address of Principal Business Office or, if none, Residence of Filers
c/o Motorcar Parts of America, Inc.

2929 California Street

Torrance, CA 90503

- (c) Citizenship

United States

- (d) Title of Class of Securities
Common Stock, par value \$0.01 per share

- (e) CUSIP Number

620071100

Item 3. If this statement is filed pursuant to Rule 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or Dealer registered under Section 15 of the Act.
- (b) Bank as defined in Section 3(a)(6) of the Act.
- (c) Insurance Company as defined in Section 3(a)(19) of the Act.
- (d) Investment Company registered under Section 8 of the Investment Company Act of 1940.
- (e) An investment adviser in accordance with Section 240.13d-1(b)(1)(ii)(E).
- (f) An employee benefit plan or endowment fund in accordance with Section 240.13d-1(b)(1)(ii)(F).
- (g) A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G).
- (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act.
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940.
- (j) Group, in accordance with Section 240.13d-1(b)-(1)(ii)(J).

Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount Beneficially Owned:
664,750⁽¹⁾
- (b) Percent of Class:
7.4%⁽²⁾
- (c) Number of shares as to which such person has:
- (i) sole power to vote or to direct the vote:
664,750⁽¹⁾
- (ii) shared power to vote or to direct the vote:

0
- (iii) sole power to dispose or to direct the disposition of:

664,750⁽¹⁾
- (iv) shared power to dispose or to direct the disposition of:

0

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following o

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person

Not applicable.

Item 8. Identification and Classification of Members of the Group

Not applicable.

Item 9. Notice of Dissolution of Group

Not applicable.

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⁽²⁾The percentage ownership of the Reporting Person in the Issuer's Common Stock, \$0.01 par value per share is based upon 8,326,455 issued and outstanding shares as of August 9, 2006, as reported by the Issuer in its filing on Form 10-Q on August 11, 2006.

Item 10. Certification

Not applicable.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Statement is true, complete and correct.

Dated: February 13, 2007

SELWYN JOFFE

/s/Selwyn Joffe
Selwyn Joffe