

MOTORCAR PARTS AMERICA INC  
Form SC 13G/A  
February 12, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2\*)

Motorcar Parts of America, Inc.

(Name of Issuer)

Common Stock, \$0.01 Par Value

(Title of Class of Securities)

620071100

(CUSIP Number)

December 31, 2007

(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 provided in a prior cover page.

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 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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1)	Name of Reporting Person	Costa Brava Partnership III L.P.	
	I.R.S. Identification	04-3387028	
	No. of Above Person		
	(Entities Only)		
2)	Check the Appropriate Box	(a) <input type="checkbox"/>	
	if a Member of a Group	(b) <input type="checkbox"/>	
3)	SEC Use Only		
4)	Citizenship or Place	A Delaware limited partnership	
	of Organization		
	Number of	5)	Sole Voting Power
	Shares Beneficially		982,608 (including shares issuable upon exercise of warrants) <sup>1</sup>
	Owned by Each	6)	Shared Voting Power
	Reporting Person		-0-
	With	7)	Sole Dispositive Power
			982,608 (including shares issuable upon exercise of warrants) <sup>1</sup>
		8)	Shared Dispositive Power
9)	Aggregate Amount Beneficially Owned by Each Reporting Person:		-0-
10)	Check if the Aggregate Amount in Row (9) Excludes Certain Shares		982,608 (including shares issuable upon exercise of warrants) <sup>1</sup>
11)	Percent of Class Represented by Amount in Row (9):		
			8.2% <sup>2</sup>
12)	Type of Reporting Person (see instructions):		PN

<sup>1</sup> The Reporting Persons were the beneficial owners of 982,608 shares of the Issuer's Common Stock, \$0.01 par value on December 31, 2007, which includes 13,650 shares issuable upon exercise of warrants.

<sup>2</sup> The percentage ownership of the Reporting Persons in the Issuer's Common Stock, \$0.01 par value is based upon 12,062,280 issued and outstanding shares as of November 5, 2007, as reported by the Issuer in its filing on Form 10-Q for the fiscal quarter ended September 30, 2007.

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1)	Name of Reporting Person	Roark, Rearden & Hamot, LLC	
	I.R.S. Identification	10-0000708	
	No. of Above Person		
	(Entities Only)		
2)	Check the Appropriate Box	(a) <input type="checkbox"/>	
	if a Member of a Group	(b) <input type="checkbox"/>	
3)	SEC Use Only		
4)	Citizenship or Place	A Delaware limited liability company	
	of Organization		
	Number of	5) Sole Voting	982,608 (including shares
	Shares Beneficially	Power	issuable
	Owned by Each	6) Shared Voting	upon exercise of warrants) <sup>1</sup>
	Reporting Person	Power	-0-
	With	7) Sole Dispositive	982,608 (including shares
		Power	issuable
		8) Shared Dispositive Power	upon exercise of warrants) <sup>1</sup>
9)	Aggregate Amount Beneficially Owned		-0-
	by Each Reporting Person:	982,608 (including shares issuable upon exercise of warrants) <sup>1</sup>	
10)	Check if the Aggregate Amount in Row		
	(9) Excludes Certain Shares		
11)	Percent of Class Represented by Amount		
	in Row (9):	8.2% <sup>2</sup>	
12)	Type of Reporting Person (see	OO	
	instructions):		

<sup>1</sup> The Reporting Persons were the beneficial owners of 982,608 shares of the Issuer's Common Stock, \$0.01 par value on December 31, 2007, which includes 13,650 shares issuable upon exercise of warrants.

<sup>2</sup> The percentage ownership of the Reporting Persons in the Issuer's Common Stock, \$0.01 par value is based upon 12,062,280 issued and outstanding shares as of November 5, 2007, as reported by the Issuer in its filing on Form 10-Q for the fiscal quarter ended September 30, 2007.

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1)	Name of Reporting Person	Seth W. Hamot	
	I.R.S. Identification		
	No. of Above Person		
	(Entities Only)		
2)	Check the Appropriate Box	(a) <input type="checkbox"/>	
	if a Member of a Group	(b) <input type="checkbox"/>	
3)	SEC Use Only		
4)	Citizenship or Place	A Delaware limited liability company	
	of Organization		
	Number of	5) Sole Voting	982,608 (including shares
	Shares Beneficially	Power	issuable
	Owned by Each	6) Shared Voting	upon exercise of warrants) <sup>1</sup>
	Reporting Person	Power	-0-
	With	7) Sole Dispositive	982,608 (including shares
		Power	issuable
			upon exercise of warrants) <sup>1</sup>
9)	Aggregate Amount Beneficially Owned	8) Shared Dispositive Power	-0-
	by Each Reporting Person:		
10)	Check if the Aggregate Amount in Row		982,608 (including shares issuable upon exercise of warrants) <sup>1</sup>
	(9) Excludes Certain Shares		
11)	Percent of Class Represented by Amount		
	in Row (9):	8.2% <sup>2</sup>	
12)	Type of Reporting Person (see	IN, HC	
	instructions):		

<sup>1</sup> The Reporting Persons were the beneficial owners of 982,608 shares of the Issuer's Common Stock, \$0.01 par value on December 31, 2007, which includes 13,650 shares issuable upon exercise of warrants.

<sup>2</sup> The percentage ownership of the Reporting Persons in the Issuer's Common Stock, \$0.01 par value is based upon 12,062,280 issued and outstanding shares as of November 5, 2007, as reported by the Issuer in its filing on Form 10-Q for the fiscal quarter ended September 30, 2007.

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**Schedule 13G (Amendment No. 2)**

Reference is hereby made to the statement on Schedule 13G filed with the Securities and Exchange Commission on June 28, 2006 and Amendment No. 1 thereto filed on December 22, 2006 (as so amended, the "Schedule 13G"). Terms defined in the Schedule 13G are used herein as so defined.

The following Items of the Schedule 13G are hereby amended and restated to read in their entirety as follows:

Item 4. Ownership.

The information requested in Item 4 is set forth in Items 5 through 9 and 11 of the cover pages to this Schedule 13G.

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the Issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

The Reporting Persons have agreed that this Schedule may be filed by Costa Brava Partnership III L.P. on behalf of all of them jointly pursuant to Rule 13d-1(k)(1). A copy of such agreement is attached as Exhibit 1 to this Schedule.

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**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 11, 2008

COSTA BRAVA PARTNERSHIP III L.P.

By: Roark, Rearden & Hamot, LLC,  
its General Partner

By: /s/ Seth W. Hamot  
Name: Seth W. Hamot  
Title: President

Exhibit 1

AGREEMENT REGARDING

THE JOINT FILING OF SCHEDULE 13G

The undersigned hereby agree as follows:

(i) Each of them is individually eligible to use the Schedule 13G to which this Exhibit is attached, and such Schedule 13G is filed on behalf of each of them; and

(ii) Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

Dated: February 11, 2008

COSTA BRAVA PARTNERSHIP III L.P.

By: Roark, Rearden & Hamot, LLC,  
its General Partner

By: /s/ Seth W. Hamot

Name: Seth W. Hamot

Title: President

ROARK, REARDEN & HAMOT, LLC

By: /s/ Seth W. Hamot

Name: Seth W. Hamot

Title: President

SETH W. HAMOT

By: /s/ Seth W. Hamot

Seth W. Hamot



