MOTORCAR PARTS AMERICA INC Form SC 13G/A March 11, 2008

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G Under the Securities Exchange Act of 1934

Amendment No.: *

Name of Issuer: Motorcar Parts of America, Inc.

Title of Class of Securities: Common Stock

CUSIP Number: 620071100

Date of Event Which Requires Filing of this Statement: 12/31/2007

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

[X] 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).

CUSIP No.: 620071100

- NAME OF REPORTING PERSON
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
 Janus Capital Management LLC
 EIN #75-3019302
- CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
 a. _____
 b. _X__
- 3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 5. SOLE VOTING POWER 746,670**
- 6. SHARED VOTING POWER
 -0-
- 7. SOLE DISPOSITIVE POWER
 746,670**
- 8. SHARED DISPOSITIVE POWER -0-
- 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 746,670**

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES $$\rm N/A$$

- 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
 5.9%**
- 12. TYPE OF REPORTING PERSON
 IA, HC
 ** See Item 4 of this filing

CUSIP No.: 620071100

- 1. NAME OF REPORTING PERSON
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
 Janus Venture Fund
 84-0964425
- CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
 a. _____
 b. _X__
- 3. SEC USE ONLY
- 4. CITIZENSHIP OR PLACE OF ORGANIZATION Massachusetts

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 5. SOLE VOTING POWER 676,991**
- 6. SHARED VOTING POWER -0-
- 7. SOLE DISPOSITIVE POWER
 676,991**
- 8. SHARED DISPOSITIVE POWER -0-

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 676,991** 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES N/A 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.3%** 12. TYPE OF REPORTING PERSON IV ** See Item 4 of this filing Item 1. (a). Name of Issuer: Motorcar Parts of America, Inc. ("Motorcar") (b). Address of Issuer's Principal Executive Offices: 2929 California Street Torrance, CA 90503 Item 2. (a).-(c). Name, Principal Business Address, and Citizenship of Persons Filing: Janus Capital Management LLC ("Janus Capital") (1)151 Detroit Street Denver, Colorado 80206 Citizenship: Delaware Janus Venture Fund (2) 151 Detroit Street Denver, Colorado 80206 Citizenship: Massachusetts (d). Title of Class of Securities: Common Stock (e). CUSIP Number: 620071100 Item 3. This statement is filed pursuant to Rule 13d-1 (b) or 13d-2(b) and the person filing, Janus Capital, is an investment adviser in accordance with Section 240.13d-1(b)(ii)(E) as well as a parent holding company/control person in accordance with Section 240.13d-1(b)(ii)(G). See Item 4 for additional information. Janus Venture Fund is an Investment Company registered under Section 8 of the Investment Company Act of 1940. Item 4. Ownership The information in items 1 and 5 through 11 on the cover page(s)

on Schedule 13G is hereby incorporated by reference.

Janus Capital has an indirect 86.5% ownership stake in Enhanced Investment Technologies LLC ("INTECH") and an indirect 30% ownership stake in Perkins, Wolf, McDonnell and Company, LLC ("Perkins Wolf"). Due to the above ownership structure, holdings for Janus Capital, Perkins Wolf and INTECH are aggregated for purposes of this filing. Janus Capital, Perkins Wolf and INTECH are registered investment advisers, each furnishing investment advice to various investment companies registered under Section 8 of the Investment Company Act of 1940 and to individual and institutional clients (collectively referred to herein as "Managed Portfolios").

As a result of its role as investment adviser or sub-adviser to the Managed Portfolios, Janus Capital may be deemed to be the beneficial owner of 746,670 shares which includes (i) 10,070 shares held directly by Janus Capital and (ii) 736,600 shares that may be acquired by Janus Capital upon exercise of a warrant (rights of exercise are limited to ownership of no more than 9.99%) or 5.9% of the shares outstanding of Motorcar Common Stock held by such Managed Portfolios. However, Janus Capital does not have the right to receive any dividends from, or the proceeds from the sale of, the securities held in the Managed Portfolios and disclaims any ownership associated with such rights.

Janus Venture Fund is an investment company registered under the Investment Company Act of 1940 and is one of the Managed Portfolios to which Janus Capital provides investment advice.

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

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another $\ensuremath{\mathsf{Person}}$

The Managed Portfolios, set forth in Item 4 above, have the right to receive all dividends from, and the proceeds from the sale of, the securities held in their respective accounts.

The interest of one person, Janus Venture Fund, an investment company registered under the Investment Company Act of 1940, in Motorcar Common Stock amounted to 676,991 shares or 5.3% of the total outstanding Common Stock.

These shares were acquired in the ordinary course of business, and not with the purpose of changing or influencing control of the Issuer.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company

Not applicable.

Item 8. Identification and Classification of Members of the Group

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Not applicable.

Item 9. Notice of Dissolution of Group

Not applicable.

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURES

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.

JANUS CAPITAL MANAGEMENT LLC

By /s/ David R. Kowalski 2/14/2008 David R. Kowalski, Date Senior Vice President & CCO

JANUS VENTURE FUND

| By /s/ D | avid R. Kowalski | 2/14/2008 |
|----------|----------------------|-----------|
| David R. | Kowalski, | Date |
| Senior | Vice President & CCO | |

EXHIBIT A JOINT FILING AGREEMENT

In accordance with Rule 13d-1(f) under the Securities Exchange Act of 1934, the persons named below agree to the joint filing on behalf of each of them of a Statement on Schedule 13G (including amendments thereto) with respect to the Common Stock of Motorcar Parts of America, Inc. and further agree that this Joint Filing Agreement be included as an Exhibit to such joint filings. In evidence thereof, the undersigned hereby execute this Agreement as of the 14th day of February, 2008.

> JANUS CAPITAL MANAGEMENT LLC By /s/ David R. Kowalski David R. Kowalski, Senior Vice President & CCO JANUS VENTURE FUND By /s/ David R. Kowalski

David R. Kowalski, Senior Vice President & CCO