

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

June 12, 2023

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

> Re: Motorcar Parts of America, Inc. Form 10-K for the Fiscal Year Ended March 31, 2022 Filed June 14, 2022 File No. 001-33861

Dear David Lee:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing