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OMB APPROVAL

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
 (AMENDMENT NO. 2)*

Motorcar Parts & Accessories, Inc.

 (Name of Issuer)

Common Stock, par value \$.01 per share

 (Title of Class of Securities)

620071 10 0

 (CUSIP Number)

Check the following box if a fee is being paid with this statement . (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*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 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
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Gary Simon

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a)
 (b)

N/A

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

5 SOLE VOTING POWER

3,000

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY

6 SHARED VOTING POWER

240,714

EACH
REPORTING
PERSON
WITH

7 SOLE DISPOSITIVE POWER

3,000

8 SHARED DISPOSITIVE POWER

240,714

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

243,714

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

5.0%

12 TYPE OF REPORTING PERSON*

IN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

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AMENDMENT NO. 2
TO
SCHEDULE 13G

ITEM 1(A). NAME OF ISSUER:

Motorcar Parts & Accessories, Inc.

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

2727 Maricopa Street
Torrance, CA 90503

ITEM 2(A). NAME OF PERSON FILING:

Gary Simon

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:

c/o Parker Chapin Flattau & Klimpl, LLP

1211 Avenue of the Americas
New York, NY 10036

ITEM 2(C). CITIZENSHIP:

United States

ITEM 2(D). TITLE OF CLASS OF SECURITIES:

Common Stock, \$.01 par value

ITEM 2(E). CUSIP NUMBER:

620071 10 0

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B),
OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:

Not Applicable

ITEM 4. OWNERSHIP. As of December 31, 1996:

- (a) Amount beneficially owned: 243,714 shares of Common Stock.
Includes 240,714 shares of Common Stock deemed to be
beneficially owned by Mr. Simon as co-trustee of two
separate

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trusts, one owning 142,875 shares of Common Stock, and the
other owning 97,857 shares of Common Stock. Mr. Simon
disclaims beneficial ownership with respect to all of
these shares.

- (b) Percent of class: 5.0%
- (c) Number of shares as to which such person has:
- (i) Sole power to vote or direct the vote: 3,000
- (ii) Shared power to vote or direct the vote:
240,714
- (iii) Sole power to dispose or direct the disposition
of: 3,000
- (iv) Shared power to dispose or direct the
disposition of: 240,714

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

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 Common Stock of the Issuer.

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.

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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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: January , 1997

/S/ GARY SIMON

Gary Simon

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