

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D
under the Securities Exchange Act of 1934
(Amendment No. 1)

MOTORCAR PARTS & ACCESSORIES, INC.
(Name of Issuer)

COMMON STOCK
(Title of Class
of Securities)

620071-10-0
(CUSIP Number of Class
of Securities)

Dohn L. Kalmbach
Berman, Kalmbach & Co.
International Corporate Center
Suite B203
Rye, New York 10580-1430
Telephone Number (914) 967-8200
(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

August 8, 1996
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule
13G to report the acquisition which is the subject of this
Schedule 13D, and is filing this schedule because of Rule
13d-1(b)(3) or (4), check the following box ____.

Check the following box if a fee is being paid with the
statement .

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1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person
Merrill C. Berman, S.S. No. 032-28-9573
4. Source of Funds
PF, 00 (See Item 3)
6. Citizenship or Place of Organization
United States
7. Sole Voting Power
132,500
8. Shared Voting Power
136,500
9. Sole Dispositive Power
132,500
10. Shared Dispositive Power
136,500
11. Aggregate Amount Beneficially Owned by Each Reporting Person

269,000

13. Percent of Class Represented by Amount in Row (11)

5.5

14. Type of Reporting Person

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1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person

Dohn L. Kalmbach, S.S. No. 372-42-2113

4. Source of Funds

PF

6. Citizenship or Place of Organization

United States

7. Sole Voting Power

51,000

8. Shared Voting Power

40,000

9. Sole Dispositive Power

51,000

10. Shared Dispositive Power

40,000

11. Aggregate Amount Beneficially Owned by Each Reporting Person

91,000

13. Percent of Class Represented by Amount in Row (11)

1.9

14. Type of Reporting Person

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1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person

Leland J. Kalmbach, S.S. No. 306-05-0216

4. Source of Funds

PF

6. Citizenship or Place of Organization

United States

7. Sole Voting Power

0

8. Shared Voting Power

20,000

9. Sole Dispositive Power

0

10. Shared Dispositive Power

20,000

11. Aggregate Amount Beneficially Owned by Each Reporting Person

20,000

13. Percent of Class Represented by Amount in Row (11)

0.4

14. Type of Reporting Person

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Item 5. Interest in Securities of the Issuer.

The responses to Items 5(a) and 5(c) are hereby amended by deleting the entire text thereof and substituting the following:

(a) The number of shares of Common Stock beneficially owned by each person identified in Item 2 hereof is:
[CAPTION]

Name	Number of Shares	Percentage of Class
Dohn L. Kalmbach	51,000 (1)	1.05
Leland J. Kalmbach	20,000	.41
Merrill C. Berman	132,500 (2)	2.72
Scott Kalmbach	10,000	.20
Peter Kalmbach	10,000	.20
Valerie S. Kalmbach	2,000	.04
Allan I. Sandler	15,000	.31
Ellen B. Sandler Trust	15,000	.31
William Rotholz and Mrs. Rina Rotholz JTWROS	15,000	.31
Richard Herman	4,000	.08
Lila Zimmerman	4,000	.08
Cynthia Brodsky	7,500	.15
Mary W. Ambrosio and Joseph J. Ambrosio JTWROS	14,000	.29
Dalia Berman	38,000 (3)	.78
Ruth Pollen	1,000	.02
Mauricette Gottesman	9,000	.18
Andrew Bierig	3,000	.06
Peter Gottesman	3,000	.06
Eric P. Gottesman	3,000	.06
Melissa E. Gottesman	4,000	.08
Educational Opportunity Fund	1,000	.02
Total	362,000	7.42

(1) Includes options to purchase 10,000 shares of Common Stock from a broker exercisable on or before August 12, 1997 at a price of \$10.00 a share and options to purchase 27,000 shares of Common Stock from a broker exercisable on or before August 12, 1997 at a price of \$10.00 a share.

(2) Includes options to purchase 90,000 shares of Common Stock from a broker exercisable on or before January 20, 1997 at a

price of \$11.125 a share and options to purchase 25,000 shares of Common Stock from a broker exercisable on or before August 12, 1997 at a price of \$10.00 a share.

(3) Includes 6,000 shares held in the account of Merrill Berman and Mrs. Dalia Berman JTWROS.

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(c) During the past 60 days the only transactions in the Company's Common Stock effected by the persons identified in response to Item 2 were: (i) those set forth below, each of which was effected on the Nasdaq National Market with market makers in the Common Stock; and (ii) the following purchases which were effected through a broker: the purchase on August 12, 1996 by Merrill C. Berman of options to purchase 25,000 shares of Common Stock at an exercise price of \$10.00 per share, which options were purchased for a price of \$3.16 per share; the purchase on August 12, 1996 by Dohn L. Kalmbach of options to purchase 10,000 shares of Common Stock at an exercise price of \$10.00 per share, which options were purchased for a price of \$3.16 per share; and the purchase on August 12, 1996 by Dohn L. Kalmbach of options to purchase 27,000 shares of Common Stock at an exercise price of \$10.00 per share, which options were purchased for a price of \$3.42 per share.

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[CAPTION]

Name	Date	Nature of Transaction	Number of Shares	Price per Share
Merrill C. Berman	8/22/96	Buy	1,000	11.750
Merrill C. Berman	8/22/96	Buy	1,000	11.625
Merrill C. Berman	8/23/96	Buy	1,000	11.750
Melissa E. Gottesman	8/26/96	Buy	500	12.500
Lila Zimmerman	8/26/96	Buy	500	12.500
Dalia Berman	8/26/96	Buy	1,000	12.625
Dalia Berman	8/26/96	Buy	1,000	12.500
William Rotholz Mrs. Rina Rotholz JTWROS	8/29/96	Buy	1,000	12.625
Mary W. Ambrosio Joseph J. Ambrosio JTWROS	8/29/96	Buy	1,000	12.625
Andrew Bierig	9/5/96	Buy	1,000	12.375
Merrill C. Berman	9/6/96	Buy	1,000	12.250
Cynthia Brodsky	9/6/96	Buy	500	12.375
William Rotholz Mrs. Rina Rotholz JTWROS	9/10/96	Buy	1,000	12.500
Scott Kalmbach	9/11/96	Buy	2,500	12.125
Peter Kalmbach	9/11/96	Buy	2,500	12.125
Scott Kalmbach	9/11/96	Buy	2,500	12.125
Peter Kalmbach	9/11/96	Buy	2,500	12.125
Leland J. Kalmbach	9/12/96	Buy	2,000	12.125
Dohn L. Kalmbach	9/12/96	Buy	8,000	12.125
Merrill C. Berman	9/13/96	Buy	3,000	12.000
Merrill C. Berman	9/13/96	Buy	1,000	12.125
Dalia Berman	9/13/96	Buy	500	12.000
Dalia Berman	9/13/96	Buy	4,000	12.125
Allan Sandler	9/13/96	Buy	1,000	12.125
Ellen B. Sandler Trust	9/13/96	Buy	1,000	12.125
Mary W. Ambrosio Joseph J. Ambrosio JTWROS	9/13/96	Buy	1,000	12.125
Dalia Berman	9/20/96	Buy	7,500	11.875
Merrill C. Berman	9/20/96	Buy	7,500	11.875

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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.

September __, 1996

/S/ DOHN L. KALMBACH
Dohn L. Kalmbach

/S/ DOHN L. KALMBACH
Dohn L. Kalmbach
as Attorney-in-Fact
for Leland J. Kalmbach

/S/ MERRILL C. BERMAN
Merrill C. Berman