

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D
under the Securities Exchange Act of 1934
(Amendment No. 2)

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)

January 7, 1997
(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 .

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, OO (See Item 3)

6. Citizenship or Place of Organization

United States

7. Sole Voting Power

142,000

8. Shared Voting Power

157,000

9. Sole Dispositive Power

142,000

10. Shared Dispositive Power

157,000

11. Aggregate Amount Beneficially Owned by Each Reporting Person

299,000

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

6.1

14. Type of Reporting Person

IN

Page 3 of 9

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

60,000

8. Shared Voting Power

46,000

9. Sole Dispositive Power

60,000

10. Shared Dispositive Power

46,000

11. Aggregate Amount Beneficially Owned by Each Reporting Person

106,000

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

2.2

14. Type of Reporting Person

IN

Page 4 of 9

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

IN

Page 5 of 9

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	60,000 (1)	1.23
Leland J. Kalmbach	20,000	.41
Merrill C. Berman	142,000 (2)	2.92
Scott Kalmbach	13,000	.27
Peter Kalmbach	13,000	.27
Valerie S. Kalmbach	4,000	.08
Allan I. Sandler	18,000	.37
Ellen B. Sandler Trust	18,000	.37
William Rotholz and Mrs. Rina Rotholz JTWROS	17,000	.35
Richard Herman	5,000	.10
Lila Zimmerman	5,000	.10
Cynthia Brodsky	5,502	.11
Mary W. Ambrosio and Joseph J. Ambrosio JTWROS	17,000	.35
Dalia Berman	42,000 (3)	.86
Ruth Pollen	1,998	.04
Mauricette Gottesman	11,000	.23
Andrew Bierig	3,000	.06
Peter Gottesman	4,500	.09
Eric P. Gottesman	3,000	.06
Melissa E. Gottesman	5,000	.10
Educational Opportunity Fund	1,000	.02
Total	409,000	8.41

(1) Includes options to purchase 37,000 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 18,000 shares of Common Stock from a broker exercisable on or before October 22, 1997 at a price of \$10.00 a share.

(2) Includes options to purchase 100,000 shares of Common Stock from a broker exercisable on or before January 8, 1998 at a price of \$12.95 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; and options to purchase 15,000 shares of Common Stock from a broker exercisable on or before October 7, 1997 at a price of \$11.25 a share.

(3) Includes 7,000 shares held in the account of Merrill Berman and Mrs. Dalia Berman JTWROS.

(c) During the past 60 days the only transactions in the Company's Common Stock (other than bona fide gifts) 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 and sales which were effected through a broker: the purchase on January 7, 1997 by Merrill C. Berman of options to purchase 100,000 shares of Common Stock at an exercise price of \$12.95 per share, which options were purchased for a price of \$4.97 per share; and the sale on January 7, 1997 by Merrill C. Berman of options to purchase 90,000 shares of Common Stock at an exercise price of \$11.125, which options were sold for a price of \$3.97 per share. From time to time, persons identified in response to Item 2 may make gifts of shares of Common Stock held in their accounts.

[CAPTION]

Name	Date	Nature of Transaction	Number of Shares	Price per Share
Merrill C. Berman	11/13/96	Buy	2,000	13.25
Dohn L. Kalmbach	11/14/96	Buy	5,000	13.475
Valerie S. Kalmbach	11/14/96	Buy	1,000	13.50
Scott Kalmbach	11/15/96	Buy	2,500	13.75
Peter Kalmbach	11/15/96	Buy	2,500	13.75
Merrill C. Berman	11/15/96	Buy	1,000	13.375
Merrill C. Berman	11/18/96	Sell	1,000	14.00
Dalia Berman	11/18/96	Buy	1,000	14.00
Scott Kalmbach	11/19/96	Buy	500	13.75
Peter Kalmbach	11/19/96	Buy	500	13.75
Lila Zimmerman	11/21/96	Buy	500	13.75
Mauricette Gottesman	11/21/96	Buy	500	13.75
Ruth Pollen	11/21/96	Buy	1,000	13.75
Dalia Berman	11/25/96	Sell	1,000	13.50
Merrill C. Berman	11/25/96	Sell	1,000	13.50
Allen I. Sandler	11/27/96	Buy	500	14.00
Ellen B. Sandler Trust	11/27/96	Buy	500	14.00
Ellen B. Sandler Trust	11/28/96	Buy	500	14.00
Educational Opportunity Fund	12/1/96	Buy	500	14.09
Ellen B. Sandler Trust	12/9/96	Buy	500	14.375
Mauricette Gottesman	12/9/96	Buy	500	14.375
Educational Opportunity Fund	12/15/96	Buy	500	14.13
Merrill C. Berman	12/25/96	Sell	3,000	14.625
Merrill Berman & Mrs. Dalia Berman JTWROS	12/26/96	Sell	1,000	14.50
Merrill Berman & Mrs. Dalia Berman JTWROS	12/30/96	Sell	1,000	14.375
Ruth Pollen	12/30/96	Buy	1,000	14.375

[CAPTION]

Name	Date	Nature of Transaction	Number of Shares	Price per Share
Mary W. Ambrosio & Joseph J. Ambrosio JTWROS	1/3/97	Buy	1,000	14.875
Merrill Berman & Mrs. Dalia Berman JTWROS	1/3/97	Buy	1,998	15.00
Ruth Pollen	1/3/97	Sell	1,000	14.875
Merrill Berman & Mrs. Dalia Berman JTWROS	1/6/97	Sell	1,998	15.50
Ruth Pollen	1/6/97	Buy	998	15.50
Allan I. Sandler	1/6/97	Buy	500	15.50
Cynthia Brodsky	1/6/97	Buy	500	15.75
Peter Gottesman	1/7/97	Buy	500	15.125
Cynthia Brodsky	1/7/97	Buy	500	15.125
Merrill C. Berman	1/7/97	Buy	7,000	15.125
Merrill C. Berman	1/8/97	Buy	4,000	15.25
Merrill C. Berman	1/9/97	Sell	2,000	15.875
Merrill C. Berman	1/9/97	Sell	2,000	16.00
Merrill C. Berman	1/13/97	Sell	3,000	15.75
Merrill C. Berman	1/14/97	Sell	2,000	15.875
Merrill Berman & Mrs. Dalia Berman JTWROS	1/14/97	Buy	2,000	15.875

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.

January 14, 1997

/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