

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933

MOTORCAR PARTS & ACCESSORIES, INC.
(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction of
incorporation or organization)

11-2153962
(I.R.S. Employer
Identification No.)

2727 Maricopa Street, Torrance, California
(Address of Principal Executive Offices)

90503
(Zip Code)

1994 STOCK OPTION PLAN
(Full title of the plan)

Mel Marks
Chief Executive Officer
MOTORCAR PARTS & ACCESSORIES, INC.
2727 Maricopa Street, Torrance, California 90503
(Name and address of agent for service)

310-212-7910
(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

TITLE OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED (1)	PROPOSED MAXIMUM OFFERING PRICE PER SHARE (2)	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE (2)	AMOUNT OF REGISTRATION FEE (2)
Common Stock, par value \$.01 per share....	270,000 shares	\$ 14.1875	\$ 3,830,625	\$ 1,160.80
Total	270,000		\$ 3,830,625	\$ 1,160.80

- (1) Pursuant to Rule 416(b), there shall also be deemed covered hereby such additional securities as may result from anti-dilution adjustments under the 1994 Stock Option Plan.
- (2) Estimated solely for the purpose of calculating the registration fee on the basis of, pursuant to Rule 457(c) and (h), the average of the high and low sales prices per share of the registrant's Common Stock on the NASDAQ National Market on December 16, 1996 with respect to 270,000 shares subject to future grant under the 1994 Stock Option Plan.

This Registration Statement on Form S-8 relates to shares of the Common Stock, par value \$.01 per share (the "Common Stock"), of Motorcar Parts & Accessories, Inc. (the "Registrant"), which may be issued under the Registrant's 1994 Stock Option Plan (the "Plan"). Pursuant to General Instruction E of Form S-8, the Registrant hereby incorporates by reference the contents of the Registrant's Registration Statement on Form S-8 (File No. 33-93988) as previously filed with the Securities and Exchange Commission, covering 450,000 shares of Common Stock that may be issued pursuant to the Plan. This Registration Statement is being filed to register an additional 270,000 shares of the Registrant's Common Stock subject to issuance under the Plan.

ITEM 8. EXHIBITS

- 5.1 Opinion of Parker Chapin Flattau & Klimpl, LLP, counsel to the Registrant, as to the legality of the securities being offered.
- 23.1 Consent of Richard A. Eisner & Company, LLP, Independent Auditors.
- 23.2 Consent of Parker Chapin Flattau & Klimpl, LLP (contained in exhibit 5.1).
- 24.1 Power of Attorney (contained in the signature page to this Registration Statement).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the town of Woodbury, State of New York, on the 9th day of September, 1996.

MOTORCAR PARTS & ACCESSORIES, INC.

By: /S/ MEL MARKS

Mel Marks, Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Mel Marks and Richard Marks, and each of them, his true and lawful attorneys-in-fact and agents, each acting alone, with full powers of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments (including, without limitation, post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, and hereby ratifies and confirms all that his said attorneys-in-fact and agents, each acting alone, or his substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on the dates indicated.

SIGNATURE	TITLE	DATE
-----	-----	-----
/S/ MEL MARKS	Chairman of the Board of	September 9, 1996
-----	Directors (principal executive	

Mel Marks	officer)	
/S/ RICHARD MARKS ----- Richard Marks	President, Chief Operating Officer and Director	September 9, 1996
/S/ MURRAY ROSENZWEIG ----- Murray Rosenzweig	Director	September 9, 1996
/S/ MEL MOSKOWITZ ----- Mel Moskowitz	Director	September 10, 1996
/S/ SELWYN JOFFE ----- Selwyn Joffe	Director	September 9, 1996
/S/ PETER BROMBERG ----- Peter Bromberg	Chief Financial Officer (principal financial and accounting officer)	September 9, 1996

EXHIBIT INDEX

Exhibit Number -----		Page No. -----
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*24.1	Power of Attorney (contained in the signature page to this Registration Statement).	
* -----	Filed herewith.	

PARKER CHAPIN FLATTAU & KLIMPL, LLP
[LETTERHEAD]

December 20, 1996

Motorcar Parts & Accessories, Inc.
2727 Maricopa Street
Torrance, CA 90503

Gentlemen:

We have acted as counsel to Motorcar Parts & Accessories, Inc., a New York corporation (the "Company"), in connection with a Registration Statement on Form S-8 (the "Registration Statement") being filed with the Securities and Exchange Commission under the Securities Act of 1933, relating to the offering of an additional 270,000 shares (the "Shares") of Common Stock, \$.01 par value per share, to certain employees, consultants and directors of the Company issuable upon exercise of options which may from time to time be granted by the Company under its 1994 Stock Option Plan (the "Plan").

In connection with the foregoing, we have examined originals or copies satisfactory to us, of all such corporate records and of all such agreements, certificates and other documents as we have deemed relevant and necessary as a basis for the opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as copies or facsimiles. As to any facts material to such opinion, we have, to the extent that relevant facts were not independently established by us, relied on certificates of public officials and certificates of officers or other representatives of the Company.

Based upon and subject to the foregoing, we are of the opinion that the Shares, when issued and paid for in accordance with the Plan and the options upon exercise of which they become issuable, will be validly issued, fully paid and non-assessable (except for such liability as is provided in Section 630 of the New York Business Corporation Law).

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ PARKER CHAPIN FLATTAU & KLIMPL, LLP

PARKER CHAPIN FLATTAU & KLIMPL, LLP

CONSENT OF INDEPENDENT AUDITORS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 of Motorcar Parts & Accessories, Inc. of our report dated May 17, 1996 which is in the annual report on Form 10-KSB for the year ended March 31, 1996.

/s/ Richard A. Eisner & Company, LLP

New York, New York
December 18, 1996