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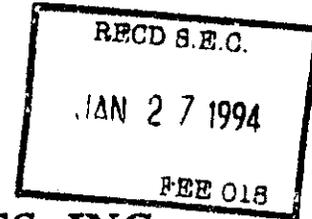
**SECURITIES AND EXCHANGE COMMISS**

Washington, D.C. 20549



94 01 7340

**FORM SB-2**  
**REGISTRATION STATEMENT**  
**UNDER**  
**THE SECURITIES ACT OF 1933**



**MOTORCAR PARTS & ACCESSORIES, INC.**

(Name of Small Business Issuer in Its Charter)

New York  
 (State or Other Jurisdiction of  
 Incorporation or Organization)

3714  
 (Primary Standard Industrial  
 Classification Code Number)

112153982  
 (I.R.S. Employer  
 Identification No.)

2727 Maricopa Street  
 Torrance, CA 90503  
 (310) 212-7910

(Address and Telephone Number of Principal Executive Offices)

Mel Marks, Chairman of the Board and Chief Executive Officer  
 Motorcar Parts & Accessories, Inc.

2727 Maricopa Street  
 Torrance, CA 90503  
 (310) 212-7910

(Name, Address and Telephone Number of Agent For Service)

Copies of communications to:

GARY J. SIMON, Esq.  
 Becker Chapin Flattau & Klimpl  
 1211 Avenue of the Americas  
 New York, New York 10036

STEPHEN IRWIN, Esq.  
 Olshan Grundman Frome & Rosenzweig  
 505 Park Avenue  
 New York, New York 10022

Approximate Date of Proposed Sale to the Public:  
 As soon as practicable after this registration statement becomes effective.

**CALCULATION OF REGISTRATION FEE**

| Title of Each Class of Securities to be Registered                                  | Amount to be Registered | Proposed Maximum Offering Price Per unit (1) | Proposed Maximum Aggregate Offering Price (2) | Amount of Registration Fee |
|-------------------------------------------------------------------------------------|-------------------------|----------------------------------------------|-----------------------------------------------|----------------------------|
| Shares of Common Stock, par value \$.01 ("Common Stock") (2)                        | 1,150,000 Shares        | \$6.50                                       | \$7,475,000                                   | \$2,577.59                 |
| Common Stock Purchase Warrants (3)                                                  | 100,000 Warrants        | \$.001                                       | \$100.00                                      | \$.03                      |
| Shares of Common Stock issuable upon exercise of Common Stock Purchase Warrants (4) | 100,000 Shares          | \$7.80                                       | \$780,000                                     | \$268.97                   |
| <b>Total</b>                                                                        |                         |                                              | <b>\$8,255,100</b>                            | <b>\$2,846.59</b>          |

- (1) Estimated solely for purposes of calculating the registration fee.
- (2) Includes up to 150,000 shares of Common Stock subject to the Underwriter's over-allotment options from the current shareholders of the Company and the Company.
- (3) To be issued to the Underwriter.
- (4) Pursuant to Rule 416, there also are being registered such additional securities as may be required for issuance pursuant to the anti-dilution provisions of the Common Stock Purchase Warrants.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

THERE ARE A TOTAL OF 254 PAGES CONTAINED IN THIS MANUALLY SIGNED ORIGINAL AND ANY EXHIBITS OR ATTACHMENTS HERETO. THE EXHIBIT INDEX PAGE IS CONTAINED ON PAGE 056 OF THIS DOCUMENT.

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 3714

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 56: P  
 DISCOUNT INCORPORATED  
 JAN 1994  
 PROCESSED

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**EXHIBIT INDEX**

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| 10.7*         | Employment Agreement, dated as of February , 1994, by and between the Company and Steven Kratz. ....                                                                      |             |
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\* To be filed by amendment.



RESTATED CERTIFICATE OF INCORPORATION  
OF  
MOTORCAR PARTS & ACCESSORIES, INC.

Under Section 307 of the Business Corporation Law

The undersigned, being the holders of all the outstanding shares of MOTORCAR PARTS & ACCESSORIES, INC. entitled to vote hereon, do hereby certify as follows:

1. The name of the Corporation is MOTORCAR PARTS & ACCESSORIES, INC. The name under which the Corporation was formed was MOTORCAR PARTS ASSOCIATES, INC.
2. The Certificate of Incorporation of the Corporation was filed by the Department of State of the State of New York on the 2nd day of April, 1968.
3. The Certificate of Incorporation, as heretofore amended, is hereby amended or changed to effect one or more of the amendments or changes authorized by the Business Corporation Law, to wit:  
(a) To expand the purposes of the Corporation.

(b) To amend the provision regarding the address of the Corporation.

(c) To change 200 shares of Common Stock with no par value into 5,000,000 shares of Common Stock with a par value of \$.01 per share, to change 54.3428 issued shares of Common Stock with no par value into 54.3428 shares of Common Stock with a par value of \$.01 per share, the rate of change being one for one, to change 145.6577 shares of unissued Common Stock with no par value into 4,999,945 7 shares of Common Stock with a par value of \$.01 per share, the rate of change being 34,326.8 shares of Common Stock with a par value of \$.01 per share for each currently authorized, but unissued share of Common Stock with no par value, and to authorize 5,000,000 shares of Preferred Stock with a par value of \$.01 per share.

(d) To provide that the Corporation's Board of Directors shall be authorized to issue the Preferred Stock in series, to establish the number of shares to be included in each such series, and to fix the designation, relative rights, preferences and limitations of the shares of each such series.

(e) To provide for indemnification of directors and officers, that the Corporation shall have the power to purchase and maintain insurance for such indemnification and limit

the liability of directors to the Corporation or its shareholders.

(f) To provide that no holder of any of the shares of any class, and no holder of any of the shares of any series of any class, of the Corporation shall have any preemptive rights.

4. To accomplish the foregoing amendments:

(a) Article First relating to the name of the Corporation, Article Second relating to the purposes of the Corporation, Article Third relating to the address of the Corporation and Article Fourth relating to the capital stock of the Corporation are amended to read as set forth in the same numbered Articles of the Certificate of Incorporation of the Corporation as hereinafter restated.

(b) New Article Fifth relating to the designation of the Secretary of State as agent for service of process of the Corporation, new Article Sixth relating to preemptive rights of shareholders and new Article Seventh relating to indemnification of directors and officers are added as set forth in the Certificate of Incorporation of the Corporation as hereinafter restated.

5. The text of the Certificate of Incorporation of the Corporation is hereby restated as further amended or changed herein to read in its entirety as follows:

**"CERTIFICATE OF INCORPORATION**

**OF**

**MOTORCAR PARTS & ACCESSORIES, INC.**

**FIRST:** The name of the Corporation is:

**Motorcar Parts & Accessories, Inc.**

**SECOND:** The purposes for which the Corporation is formed are as follows:

To engage in any lawful act or activity for which corporations may be organized under the New York Business Corporation Law, provided that the Corporation is not formed to engaged in any act or activity requiring the consent or approval of any state official, department, board, agency or other body without such consent or approval first being obtained.

**THIRD:** The office of the Corporation within the State of New York shall be located in the City of Woodbury, County of Nassau.

**FOURTH:** The aggregate number of shares which the Corporation is authorized to issue is 10,000,000 shares, consisting of 5,000,000 shares of Common Stock of the par value of \$.01 per share and 5,000,000 shares of Preferred Stock of the par value of \$.01 per share.

The relative rights, preferences and limitations of the shares of each class of capital stock are as follows:

**(a) Common Stock.**

(1) Subject to the rights of any other class or series of stock, the holders of shares of Common Stock shall be

entitled to receive, when and as declared by the Board of Directors, out of the assets of the Corporation legally available therefor, such dividends as may be declared from time to time by the Board of Directors.

(2) Subject to such rights of any other class or series of securities as may be granted from time to time, the holders of shares of Common Stock shall be entitled to receive all the assets of the Corporation available for distribution to shareholders in the event of the voluntary or involuntary liquidation, dissolution or winding up of the Corporation, ratably, in proportion to the number of shares of Common Stock held by them. Neither the merger or consolidation of the Corporation into or with any other corporation nor the merger or consolidation of any other corporation into or with the Corporation nor the sale, lease, exchange or other disposition (for cash, shares of stock, securities or other consideration) of all or substantially all the assets of the Corporation shall be deemed to be a dissolution, liquidation or winding up, voluntary or involuntary, of the Corporation

(3) Common Stock shall not be subject to redemption.

(4) Subject to such voting rights of any other class or series of securities as may be granted from time to time pursuant to this Certificate of Incorporation, any amendment thereto, or the provisions of the laws of the State of New York governing business corporations, voting rights shall be vested exclusively in the holders of Common Stock. Each holder of Common Stock shall have one vote in respect of each share of such stock held.

(b) Preferred Stock. The Board of Directors of the Corporation is authorized, subject to limitations prescribed by law and the provisions of this Certificate of Incorporation, to provide for the issuance of the Preferred Stock in series, and by filing a certificate pursuant to the New York Business Corporation Law, to establish the number of shares to be included in each such series, and to fix the designation, relative rights, preferences and limitations of the shares of each such series. The authority of the Board of Directors with respect to each series shall include, but not be limited to, determination of the following:

(1) the number of shares constituting that series and the distinctive designation of that series;

(2) whether the holders of shares of that series shall be entitled to receive dividends and, if so, the rates of such dividends, conditions under which and times such dividends may be declared or paid, any preference of any such dividends to, and the relation to, the dividends payable on any other class or classes of stock or any other series of the same class and whether dividends shall be cumulative or non-cumulative and, if cumulative, from which date or dates;

(3) whether the holders of shares of that series have voting rights in addition to the voting rights provided by law and, if so, the terms and conditions of exercise of such voting rights;

(4) whether shares of that series shall be convertible into or exchangeable for shares of any other class, or any series of the same or any other class, and, if so, the terms and conditions thereof, including the date or dates when such shares shall be convertible into or exchangeable for shares of any other class, or any series of the same or any other class, the price or prices of or the rate or rates at which shares of such series shall be so convertible or exchangeable, and any adjustments which shall be made, and the circumstances in which any such adjustments shall be made, in such conversion or exchange prices or rates;

(5) whether the shares of that series shall be redeemable, and, if so, the terms and conditions of such redemption, including the date or dates upon or after which they shall be redeemable and the amount per share payable in case of redemption, which amount may vary under different conditions and at different redemption dates;

(6) whether the shares of that series shall be subject to the operation of a retirement or sinking fund and, if so subject, the extent to and the manner in which it shall be applied to the purchase or redemption of the shares of that series, and the terms and provisions relative to the operation thereof;

(7) the rights of the shares of that series in the event of voluntary or involuntary liquidation, dissolution or winding up of the Corporation and any presence of any such rights to, and the relation to, the rights in respect thereto of any class or classes of stock or any other series of the same class; and

(8) any other relative rights, preferences and limitations of that series;

provided, however, that if the stated dividends and amounts payable on liquidation with respect to shares of any series of the Preferred Stock are not paid in full, the shares of all series of the Preferred Stocks shall share ratably in the payment of dividends including accumulations, if any, in accordance with the sums which would be payable on such shares if all dividends were declared and paid in full, and in any distribution of assets (other than by way of dividends) in accordance with the sums which would be payable on such distribution if all sums payable were discharged in full.

FIFTH: The Secretary of State of the State of New York is hereby designated as the agent of the Corporation upon whom any process in any action or proceeding against the Corporation may be served, and the address to which the Secretary of State shall mail a copy of process in any action or proceeding against the Corporation which may be served upon him is: Motor-car Parts & Accessories, 144 Woodbury Road, Suite 34, Woodbury, New York 11797, Attn: Mr. Mel Marks.

SIXTH: No holder of any of the shares of any class, and no holder of any of the shares of any series of any class, of the Corporation shall have any preemptive rights and, as such, no holder of any of the shares of any class, and no holder of any of the shares of any series of any class, of the Corporation shall be entitled as of right to subscribe for, purchase or otherwise acquire any shares of any class, or shares of any series of any class, of the Corporation which the Corporation proposes to issue or any rights or options which the Corporation proposes to grant for the purchase of shares of any class, or shares of any series of any class, of the Corporation or for the purchase of any shares, bonds, securities or obligations of the Corporation which are convertible into or exchangeable for, or which carry any rights to subscribe for, purchase or otherwise acquire shares of any class, or shares of any series of any class, of the Corporation, and any and all such shares, bonds, securities or obligations of the Corporation, whether now or hereafter authorized or created, may be issued, or may be reissued or transferred if the same have been reacquired and have treasury status, and any and all of such rights and options may be granted by the Board of Directors in its discretion may determine, without first offering the same, or any thereof, to any said holder.

SEVENTH: (a) The corporation shall be permitted to indemnify, and advance expenses to, any officer, director or other person to the fullest extent from time to time permitted by law, and, to the extent consistent therewith, shall indemnify or advance expenses to any such officer, director or other person to the fullest extent required by or pursuant to any present or future by-law of the corporation, agreement approved by the Board of Directors, or resolution of stockholders or directors; and the adoption of any such resolution or entering into of any such agreement approved by the Board of Directors is hereby authorized.

(b) A director of the corporation shall not be personally liable to the corporation or its stockholders for damages for any breach of duty as a director; provided that, except as hereinafter provided, this Section SEVENTH shall neither eliminate nor limit liability: (a) if a judgment or final adjudication adverse to the director establishes that (i) the director's acts or omissions were in bad faith or involved intentional misconduct or knowing violation of law, (ii) the director personally gained in fact a financial profit or other advantage to which the director was not legally entitled, or (iii) the director's acts violated Section 719 of the New York Business Corporation Law; or (b) for any act or omission prior to the effectiveness of this Section SEVENTH. If the corporation hereafter may by law be permitted to further eliminate or limit the personal liability of directors, then pursuant hereto the liability of a director of the corporation shall, at such time, automatically be further eliminated or limited to the fullest extent permitted by law. Any repeal of or modification to the provisions of this Section SEVENTH shall not adversely affect any right or protection of a director or the corporation existing pursuant to this Section SEVENTH immediately prior to such repeal or modification."

6. The amendments to, and restatement of, the Certificate of Incorporation of the Corporation herein provided for were authorized by the unanimous written consent of the Board of Directors of the Corporation and the holders of all the outstanding shares of the Corporation's Common Stock entitled to vote hereon.

IN WITNESS WHEREOF, we have subscribed this document  
this 20th day of January 1994, and do hereby affirm, under pen-  
alty of perjury, that the statements contained therein have been  
examined by us and are true and correct.

  
\_\_\_\_\_  
Daniel M. Marks

  
\_\_\_\_\_  
Daniel M. Marks



# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549



95 19 7733

## FORM S-1 REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

SEP 29 1995  
 11:12 AM '95

### MOTORCAR PARTS & ACCESSORIES, INC.

(Exact name of registrant as specified in its charter)

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

**3714**  
(Primary Standard Industrial Classification Code Number)

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

**2727 Maricopa Street  
Torrance, CA 90503  
(310) 212-7910**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**MEL MARKS, Chairman of the Board and Chief Executive Officer  
Motorcar Parts & Accessories, Inc.**

**2727 Maricopa Street  
Torrance, CA 90503  
(310) 212-7910**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

**GARY J. SIMON, Esq.**  
Parker Chapin Flattau & Klimpl, LLP  
1211 Avenue of the Americas  
New York, New York 10036

**JOHN E. MENDEZ, Esq.**  
White & Case  
633 West Fifth Street, Suite 1900  
Los Angeles, California 90071

Copies of communications to:

Approximate date of proposed sale to the public:

As soon as practicable after this registration statement becomes effective

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

#### CALCULATION OF REGISTRATION FEE

| Title of Each Class 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) |
|---------------------------------------------------------|-----------------------------|-----------------------------------------------|-----------------------------------------------|--------------------------------|
| Shares of Common Stock, par value \$.01 per share ..... | 2,012,500 shares (1)        | \$14.00                                       | \$28,175,000                                  | \$9,715.52                     |

- (1) Includes up to 262,500 shares of Common Stock subject to the over-allotment options granted to the Underwriters by the Company and certain principal shareholders of the Company.
- (2) Estimated solely for the purpose of calculating the registration fee on the basis of, pursuant to Rule 457(c), the average of the high and low prices reported on the National Association of Securities Dealers' Automated Quotation System on September 25, 1995.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

PROCESSED BY  
SEP 29 1995  
DISCLOSURE INCORPORATED

## INDEX TO EXHIBITS

| Number | Description of Exhibit                                                                                                                                               | Method of Filing                                                                                                                                                                       | Page |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 1.1    | Form of Underwriting Agreement.                                                                                                                                      | Filed herewith.                                                                                                                                                                        | 70   |
| 1.2    | Form of Agreement Among Underwriters.                                                                                                                                | Filed herewith.                                                                                                                                                                        | 107  |
| 1.3    | Form of Selected Dealer's Agreement.                                                                                                                                 | Filed herewith.                                                                                                                                                                        | 129  |
| 3.1    | Certificate of Incorporation of the Company                                                                                                                          | Incorporated by reference to Exhibit 3.1 to the Company's Registration Statement on Form SB-2 (No. 33-74528) declared effective on March 22, 1994 (the "1994 Registration Statement"). |      |
| 3.2    | Amendment to Certificate of Incorporation of the Company.                                                                                                            | Filed herewith.                                                                                                                                                                        | 132  |
| 3.3    | By-Laws of the Company.                                                                                                                                              | Incorporated by reference to Exhibit 3.2 to the 1994 Registration Statement.                                                                                                           |      |
| 4.1    | Specimen Certificate of the Company's Common Stock.                                                                                                                  | Incorporated by reference to Exhibit 4.1 to the 1994 Registration Statement.                                                                                                           |      |
| 4.2    | Form of Common Stock Purchase Warrant.                                                                                                                               | Incorporated by reference to Exhibit 4.2 to the 1994 Registration Statement.                                                                                                           |      |
| 4.3    | 1994 Stock Option Plan.                                                                                                                                              | Incorporated by reference to Exhibit 4.3 to the 1994 Registration Statement.                                                                                                           |      |
| 4.4    | Form of Incentive Stock Option Agreement.                                                                                                                            | Incorporated by reference to Exhibit 4.4 to the 1994 Registration Statement.                                                                                                           |      |
| 4.5    | 1994 Non-Employee Director Stock Option Plan.                                                                                                                        | Incorporated by reference to Exhibit 4.5 to the Company Form 10-KSB for the fiscal year ended March 31, 1995 (the "1995 Form 10-KSB").                                                 |      |
| 4.6    | Executive and Key Employee Incentive Bonus Plan.                                                                                                                     | Filed herewith.                                                                                                                                                                        | 139  |
| 5.1    | Opinion of Parker Chapin Flattau & Klimpl, LLP, Counsel to the Company                                                                                               | *                                                                                                                                                                                      |      |
| 10.1   | Credit Agreement, dated as of April 15, 1994 by and between the Company and Wells Fargo Bank, N.A.                                                                   | Incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed May 19, 1994.                                                                              |      |
| 10.2   | Fourth Amendment to Credit Agreement, dated as of July 7, 1995 by and between the Company and Wells Fargo Bank, N.A.                                                 | Filed herewith.                                                                                                                                                                        | 146  |
| 10.3   | Lease Agreement, dated March 9, 1993, by and between the Company and Maricopa Enterprises, Ltd., relating to the Company's facility located in Torrance, California. | Incorporated by reference to Exhibit 10.3 to the 1994 Registration Statement.                                                                                                          |      |
| 10.4   | Lease Agreement, dated October 7, 1993, relating to the Company's offices located in Woodbury, New York, by and among the Company and Jay Davis, as receiver.        | Incorporated by reference to Exhibit 10.4 to the 1994 Registration Statement.                                                                                                          |      |



CERTIFICATE OF AMENDMENT TO THE CERTIFICATE OF INCORPORATION  
OF

MOTORCAR PARTS & ACCESSORIES, INC.

Under Section 805 of the Business Corporation Law

It is hereby certified that:

FIRST The name of the Corporation is MOTORCAR PARTS & ACCESSORIES, INC. The name under which the Corporation was formed was MOTORCAR PARTS ASSOCIATES, INC.

SECOND The Certificate of Incorporation of the Corporation was filed by the Department of State of the State of New York on the 2nd day of April, 1968.

THIRD The Amendment to the Certificate of Incorporation, as heretofore amended and restated, effected by this Certificate of Amendment is as follows:

(a) to increase the aggregate number of shares which the Corporation shall have authority to issue by authorizing 5,000,000 additional shares of Common Stock, with a par value of \$.01 per share, and of the same class of Common Stock as the presently authorized shares.

FOURTH To accomplish the foregoing amendment, Article FOURTH of the Certificate of Incorporation relating to authorized number of shares which the Corporation is authorized to issue, is hereby amended to read as follows:

"FOURTH The aggregate number of shares which the Corporation is authorized to issue is 15,000,000 shares, consisting of 10,000,000 shares of Common Stock of the par value of \$.01 per share and 5,000,000 shares of Preferred Stock of the par value of \$.01 per share.

The relative rights, preferences and limitations of the shares of each class of capital stock are as follows:

(a) Common Stock.

(1) Subject to the rights of any other class or series of stock, the holders of shares of Common Stock shall be entitled to receive, when and as declared by the Board of Directors, out of the assets of the Corporation legally available therefor, such dividends as may be declared from time to time by the Board of Directors.

(2) Subject to such rights of any other class or series of securities as may be granted from time to time, the holders of shares of Common Stock shall be entitled to receive all the assets of the Corporation available for distribution to shareholders in the event of the voluntary or involuntary liquidation, dissolution or winding up of the Corporation, ratably, in proportion to the number of shares of Common Stock held by them. Neither the merger or consolidation of the Corporation into or with any other corporation nor the merger or consolidation of any other corporation into or with the Corporation nor the sale, lease, exchange or other disposition (for cash, shares of stock, securities or other consideration) of all or substantially all the assets of the Corporation shall be deemed to be a dissolution, liquidation or winding up, voluntary or involuntary, of the Corporation.

(3) Common Stock shall not be subject to redemption.

(4) Subject to such voting rights of any other class or series of securities as may be granted from time to time pursuant to this Certificate of Incorporation, any amendment thereto, or the provisions of the laws of the State of New York governing business corporations,

voting rights shall be vested exclusively in the holders of Common Stock. Each holder of Common Stock shall have one vote in respect of each share of such stock held.

(b) Preferred Stock. The Board of Directors of the Corporation is authorized, subject to limitations prescribed by law and the provisions of this Certificate of Incorporation, to provide for the issuance of the Preferred Stock in series, and by filing a certificate pursuant to the New York Business Corporation Law, to establish the number of shares to be included in each such series, and to fix the designation, relative rights, preferences and limitations of the shares of each such series. The authority of the Board of Directors with respect to each series shall include, but not be limited to, determination of the following:

(1) the number of shares constituting that series and the distinctive designation of that series;

(2) whether the holders of shares of that series shall be entitled to receive dividends and, if so, the rates of such dividends, conditions under which and times such dividends may be declared or paid, any preference of any such dividends to, and the relation to, the dividends payable on any other class or classes of stock or any other series of the same class and whether dividends shall be cumulative or non-cumulative and, if cumulative, from which date or dates;

(3) whether the holders of shares of that series have voting rights in addition to the voting rights provided by law and, if so, the terms and conditions of exercise of such voting rights;

(4) whether shares of that series shall be convertible into or exchangeable for shares of any other class, or any series of the same or any other class, and, if so, the terms and

conditions thereof, including the date or dates when such shares shall be convertible into or exchangeable for shares of any other class, or any series of the same or any other class, the price or prices of or the rate or rates at which shares of such series shall be so convertible or exchangeable, and any adjustments which shall be made, and the circumstances in which any such adjustments shall be made, in such conversion or exchange prices or rates;

(5) whether the shares of that series shall be redeemable, and, if so, the terms and conditions of such redemption, including the date or dates upon or after which they shall be redeemable and the amount per share payable in case of redemption, which amount may vary under different conditions and at different redemption dates.

(6) whether the shares of that series shall be subject to the operation of a retirement or sinking fund and, if so subject, the extent and the manner in which it shall be applied to the purchase or redemption of the shares of that series, and the terms and provisions relative to the operation thereof;

(7) the rights of the shares of that series in the event of voluntary or involuntary liquidation, dissolution or winding up of the Corporation and any presence of any such rights to, and the relation to, the rights in respect thereto of any class or classes of stock or any other series of the same class; and

(8) any other relative rights, preferences and limitations of that series; provided, however, that if the stated dividends and amounts payable on liquidation with respect to shares of any series of the Preferred Stock are not paid in full, the shares of all series of the Preferred Stocks shall share ratably in the payment of dividends including accumulations, if any, in accordance with the sums which would be payable on such shares if all dividends were declared

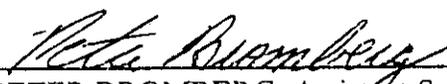
and paid in full, and in any distribution of assets (other than by way of dividends) in accordance with the sums which would be payable on such distribution if all sums payable were discharged in full "

FIFTH: The foregoing Amendment of the Certificate of Incorporation of the Corporation was authorized by the consent in writing of all the members of the Board of Directors of the Corporation, followed by the vote of the holders of more than 50% of all outstanding shares of the Corporation entitled to vote on the said Amendment of the Certificate of Incorporation

IN WITNESS WHEREOF, we have subscribed this document this 20<sup>th</sup> day of September, 1995, and do hereby affirm, under penalty of perjury, that the statements contained therein have been examined by us and are true and correct.



MEL MARKS, Chairman of the Board of Directors and Chief Executive Officer



PETER BROMBERG, Assistant Secretary



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**CERTIFICATE OF AMENDMENT TO THE CERTIFICATE OF INCORPORATION**

**OF**

**MOTORCAR PARTS & ACCESSORIES, INC.**

Under Section 805 of the Business Corporation Law

It is hereby certified that:

FIRST: The name of the Corporation is MOTORCAR PARTS & ACCESSORIES, INC. The name under which the Corporation was formed was MOTORCAR PARTS ASSOCIATES, INC.

SECOND: The Certificate of Incorporation of the Corporation was filed by the Department of State of the State of New York on the 2nd day of April, 1968.

THIRD: The Amendment to the Certificate of Incorporation, as heretofore amended and restated, effected by this Certificate of Amendment is as follows:

(a) to increase the aggregate number of shares which the Corporation shall have authority to issue by authorizing 10,000,000 additional shares of ii Common Stock, with a par value of \$.01 per share, and of the same class of Common Stock as the presently authorized shares.

FOURTH: To accomplish the foregoing amendment, Article FOURTH of the Certificate of Incorporation relating to the aggregate number of shares which the Corporation is authorized to issue, is hereby amended to read as follows:

"FOURTH: The aggregate number of shares which the Corporation is authorized to issue is 25,000,000 shares, consisting of 20,000,000 shares of Common Stock of the par value of \$.01 per share and 5,000,000 shares of Preferred Stock of the par value of \$.01 per share.

The relative rights, preferences and limitations of the shares of each class of capital stock are as follows:

(a) Common Stock.

(1) Subject to the rights of any other class or series of stock, the holders of shares of Common Stock shall be entitled to receive, when and as declared by the Board of Directors, out of the assets of the Corporation legally available therefor, such dividends as may be declared from time to time by the Board of Directors.

(2) Subject to such rights of any other class or series of securities as may be granted from time to time, the holders of shares of Common Stock shall be entitled to receive all the assets of the Corporation available for distribution to shareholders in the event of the voluntary or involuntary liquidation, dissolution or winding up of the Corporation, ratably, in proportion to the number of shares of Common Stock held by them. Neither the merger or consolidation of the Corporation into or with any other corporation nor the merger or consolidation of any other corporation into or with the Corporation nor the sale, lease, exchange or other disposition (for cash, shares of stock, securities or other consideration) of all or substantially all the assets of the Corporation shall be deemed to be a dissolution, liquidation or winding up, voluntary or involuntary, of the Corporation.

(3) Common Stock shall not be subject to redemption.

(4) Subject to such voting rights of any other class or series of securities as may be granted from time to time pursuant to this Certificate of Incorporation, any amendment thereto, or the provisions of the laws of the State of New York governing business corporations,

voting rights shall be vested exclusively in the holders of Common Stock. Each holder of Common Stock shall have one vote in respect of each share of such stock held.

(b) Preferred Stock. The Board of Directors of the Corporation is authorized, subject to limitations prescribed by law and the provisions of this Certificate of Incorporation, to provide for the issuance of the Preferred Stock in series, and by filing a certificate pursuant to the New York Business Corporation Law, to establish the number of shares to be included in each such series, and to fix the designation, relative rights, preferences and limitations of the shares of each such series. The authority of the Board of Directors with respect to each series shall include, but not be limited to, determination of the following:

- (1) the number of shares constituting that series and the distinctive designation of that series;
- (2) whether the holders of shares of that series shall be entitled to receive dividends and, if so, the rates of such dividends, conditions under which and times such dividends may be declared or paid, any preference of any such dividends to, and the relation to, the dividends payable on any other class or classes of stock or any other series of the same class and whether dividends shall be cumulative or non-cumulative and, if cumulative, from which date or dates;
- (3) whether the holders of shares of that series have voting rights in addition to the voting rights provided by law and, if so, the terms and conditions of exercise of such voting rights;
- (4) whether shares of that series shall be convertible into or exchangeable for shares of any other class, or any series of the same or any other class, and, if so, the terms and

conditions thereof, including the date or dates when such shares shall be convertible into or exchangeable for shares of any other class, or any series of the same or any other class, the price or prices of or the rate or rates at which shares of such series shall be so convertible or exchangeable, and any adjustments which shall be made, and the circumstances in which any such adjustments shall be made, in such conversion or exchange prices or rates;

(5) whether the shares of that series shall be redeemable, and, if so, the terms and conditions of such redemption, including the date or dates upon or after which they shall be redeemable and the amount per share payable in case of redemption, which amount may vary under different conditions and at different redemption dates;

(6) whether the shares of that series shall be subject to the operation of a retirement or sinking fund and, if so subject, the extent and the manner in which it shall be applied to the purchase or redemption of the shares of that series, and the terms and provisions relative to the operation thereof;

(7) the rights of the shares of that series in the event of voluntary or involuntary liquidation, dissolution or winding up of the Corporation and any presence of any such rights to, and the relation to, the rights in respect thereto of any class or classes of stock or any other series of the same class; and

(8) any other relative rights, preferences and limitations of that series; provided, however, that if the stated dividends and amounts payable on liquidation with respect to shares of any series of the Preferred Stock are not paid in full, the shares of all series of the Preferred Stocks shall share ratably in the payment of dividends including accumulations, if any, in accordance with the sums which would be payable on such shares if all dividends were declared

and paid in full, and in any distribution of assets (other than by way of dividends) in accordance with the sums which would be payable on such distribution if all sums payable were discharged in full."

FIFTH: The foregoing Amendment of the Certificate of Incorporation of the Corporation was authorized by the consent in writing of all the members of the Board of Directors of the Corporation, followed by the vote of the holders of more than 50% of all outstanding shares of the Corporation entitled to vote on the said Amendment of the Certificate of Incorporation.

IN WITNESS WHEREOF, we have subscribed this document this 22nd day of August, 1996, and do hereby affirm, under penalty of perjury, that the statements contained therein have been examined by us and are true and correct.

/s/ Mel Marks

MEL MARKS, Chairman of the Board of  
Directors and Chief Executive Officer

/s/ Peter Bromberg

PETER BROMBERG, Assistant Secretary

STATE OF New York)  
) SS.:  
COUNTY OF New York)

Peter Bromberg, being duly sworn deposes and says that he is one of the persons who signed the foregoing certificate of amendment; that he signed said certificate in the capacity set opposite or beneath his signature thereon; that he has read the said certificate and knows the contents thereof; and that the statements contained therein are true to his own knowledge.

/s/ Peter Bromberg

Peter Bromberg, Assistant Secretary

Subscribed and sworn to before  
me on August 22 , 1996.

/s/ Brooke Spiegel

Notary Public

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**EXHIBIT C**

Certificate of Amendment of the Restated Certificate of Incorporation  
of  
MOTORCAR PARTS & ACCESSORIES, INC.  
Under Section 805 of the Business Corporation Law

It is hereby certified that:

FIRST: The name of the corporation is Motorcar Parts & Accessories, Inc.

SECOND: The certificate of incorporation of the corporation was filed by the Department of State on April 2, 1968. The name under which the corporation was formed was Motorcar Parts Associates, Inc. It later became known as Motorcar Parts & Accessories, Inc.

THIRD: The amendment of the certificate of incorporation of the corporation effected by this certificate of amendment is as follows: To change the name of the corporation to Motorcar Parts of America, Inc.

FOURTH: To accomplish the foregoing amendment, Article FIRST of the certificate of incorporation of the corporation, relating to the name of the corporation, is hereby amended to read as follows:

“FIRST: The name of the corporation is Motorcar Parts of America, Inc. The name under which the Corporation was formed was Motorcar Parts Associates, Inc. and it later became known as Motorcar Parts & Accessories, Inc.”

FIFTH: The foregoing amendment of the certificate of incorporation of the corporation was authorized by the consent in writing of all the members of the Board of Directors of the corporation, followed by the consent of holders of outstanding shares of the corporation entitled to vote on the said amendment of the certificate of incorporation at a meeting duly held, having not less than the minimum requisite proportion of votes, which has been given in accordance with Section 615 of the Business Corporation Law. Written notice has been given as and to the extent required by the said Section 615.

Signed on \_\_\_\_\_, 2003

Name:  
Title: