

MOTORCAR PARTS AMERICA INC  
Form SC 13G/A  
March 11, 2008

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

SCHEDULE 13G  
Under the Securities Exchange Act of 1934

Amendment No.: \*

Name of Issuer: Motorcar Parts of America, Inc.

Title of Class of Securities: Common Stock

CUSIP Number: 620071100

Date of Event Which Requires Filing of this Statement: 12/31/2007

Check the appropriate box to designate the rule pursuant to which this Schedule is filed.

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\* 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 the 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).

CUSIP No.: 620071100

1. NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Janus Capital Management LLC  
EIN #75-3019302
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - a. \_\_\_\_\_
  - b.  X
3. SEC USE ONLY

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4. CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 5. SOLE VOTING POWER  
746,670\*\*
  - 6. SHARED VOTING POWER  
-0-
  - 7. SOLE DISPOSITIVE POWER  
746,670\*\*
  - 8. SHARED DISPOSITIVE POWER  
-0-
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
746,670\*\*
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)  
5.9%\*\*
12. TYPE OF REPORTING PERSON  
IA, HC  
\*\* See Item 4 of this filing

CUSIP No.: 620071100

- 1. NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Janus Venture Fund  
84-0964425
- 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
a.   
b.
- 3. SEC USE ONLY
- 4. CITIZENSHIP OR PLACE OF ORGANIZATION  
Massachusetts

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 5. SOLE VOTING POWER  
676,991\*\*
- 6. SHARED VOTING POWER  
-0-
- 7. SOLE DISPOSITIVE POWER  
676,991\*\*
- 8. SHARED DISPOSITIVE POWER  
-0-

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9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
676,991\*\*
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)  
5.3%\*\*
12. TYPE OF REPORTING PERSON  
IV
- \*\* See Item 4 of this filing

Item 1.

(a). Name of Issuer: Motorcar Parts of America, Inc.  
("Motorcar")

(b). Address of Issuer's Principal Executive Offices:

2929 California Street  
Torrance, CA 90503

Item 2.

(a)-(c). Name, Principal Business Address, and Citizenship of  
Persons

Filing:

- (1) Janus Capital Management LLC ("Janus Capital")  
151 Detroit Street  
Denver, Colorado 80206  
Citizenship: Delaware
- (2) Janus Venture Fund  
151 Detroit Street  
Denver, Colorado 80206  
Citizenship: Massachusetts

(d). Title of Class of Securities: Common Stock

(e). CUSIP Number: 620071100

Item 3.

This statement is filed pursuant to Rule 13d-1 (b) or 13d-2(b) and the person filing, Janus Capital, is an investment adviser in accordance with Section 240.13d-1(b)(ii)(E) as well as a parent holding company/control person in accordance with Section 240.13d-1(b)(ii)(G). See Item 4 for additional information.

Janus Venture Fund is an Investment Company registered under Section 8 of the Investment Company Act of 1940.

Item 4. Ownership

The information in items 1 and 5 through 11 on the cover page(s)

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on Schedule 13G  
is hereby incorporated by reference.

Janus Capital has an indirect 86.5% ownership stake in Enhanced Investment Technologies LLC ("INTECH") and an indirect 30% ownership stake in Perkins, Wolf, McDonnell and Company, LLC ("Perkins Wolf"). Due to the above ownership structure, holdings for Janus Capital, Perkins Wolf and INTECH are aggregated for purposes of this filing. Janus Capital, Perkins Wolf and INTECH are registered investment advisers, each furnishing investment advice to various investment companies registered under Section 8 of the Investment Company Act of 1940 and to individual and institutional clients (collectively referred to herein as "Managed Portfolios").

As a result of its role as investment adviser or sub-adviser to the Managed Portfolios, Janus Capital may be deemed to be the beneficial owner of 746,670 shares which includes (i) 10,070 shares held directly by Janus Capital and (ii) 736,600 shares that may be acquired by Janus Capital upon exercise of a warrant (rights of exercise are limited to ownership of no more than 9.99%) or 5.9% of the shares outstanding of Motorcar Common Stock held by such Managed Portfolios. However, Janus Capital does not have the right to receive any dividends from, or the proceeds from the sale of, the securities held in the Managed Portfolios and disclaims any ownership associated with such rights.

Janus Venture Fund is an investment company registered under the Investment Company Act of 1940 and is one of the Managed Portfolios to which Janus Capital provides investment advice.

### Item 5. Ownership of Five Percent or Less of a Class

Not applicable.

### Item 6. Ownership of More than Five Percent on Behalf of Another Person

The Managed Portfolios, set forth in Item 4 above, have the right to receive all dividends from, and the proceeds from the sale of, the securities held in their respective accounts.

The interest of one person, Janus Venture Fund, an investment company registered under the Investment Company Act of 1940, in Motorcar Common Stock amounted to 676,991 shares or 5.3% of the total outstanding Common Stock.

These shares were acquired in the ordinary course of business, and not with the purpose of changing or influencing control of the Issuer.

### 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

