

MILLER INDUSTRIES INC /TN/  
Form SC 13G  
February 09, 2010

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

SCHEDULE 13G

Under the Securities Exchange Act 1934  
(Amendment No.)

MILLER INDUSTRIES INC.  
-----  
(Name of Issuer)

COMMON  
-----  
(Title of Class of Securities)

600551204  
-----  
(CUSIP Number)

Calendar Year 2009  
-----  
(Date of Event Which Requires Filing of this Statement)

CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT  
TO WHICH THIS SCHEDULE IS FILED:

- RULE 13D-1(b)
- RULE 13D-1(c)

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1. Names of Reporting Persons  
I.R.S. Identification No. of above person

RUTABAGA CAPITAL MANAGEMENT  
I.R.S. Identification No.: 04-3451870

2. Check the Appropriate Box if a Member of a Group  
(a) [ ]  
(b) [ ]

3. SEC Use Only

4. Citizenship or Place of Organization

Massachusetts

5. Sole Voting Power

NUMBER OF  
SHARES 429600  
BENEFICIALLY  
OWNED BY EACH  
REPORTING PERSON 281278

6. Shared Voting Power

7. Sole Dispositive Power  
710878

8. Shared Dispositive Power

0

9. Aggregate Amount Beneficially Owned by Each  
Reporting Person

710878

10. Check if the aggregate Amount in Row (9)  
Excludes Certain Shares [ ]

11. Percent of Class Represented by Amount in Row (9)

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6.12%

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12. Type of Reporting Person

IA  
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Item 1(a). NAME OF ISSUER

Motorcar Parts of America

Item 1(b). ADDRESS OF PRINCIPAL OFFICES

8503 Hilltop Drive  
Ooltewah, TN 37363

Item 2(a). NAME OF PERSON FILING

Rutabaga Capital Management

Item 2(b). ADDRESS OF PRINCIPAL OFFICES

64 Broad Street, 3rd Floor, Boston, MA 02109

Item 2(c). Citizenship

MASSACHUSETTS

Item 2(d). TITLE OF CLASS OF SECURITIES

COMMON STOCK

Item 2(e). CUSIP NUMBER

600551204

Item 3. IF THIS STATEMENT IS BEING FILED PURSUANT TO  
RULE 13d-1(b), or 13d-2(b) OR (c), CHECK WHETHER THE  
PERSON FILING IS A:

(a)  Broker or dealer registered under Section 15  
of the Act(15 U.S.C 780);

(b)  Bank as defined in Section 3(a)(6) of the  
Act(15 U.S.C 78c);

(c)  insurance company as defined in Section

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- 3(a)(19) of the Act(15 U.S.C 78c);
- (d)  Investment company registered under Section 8 of the Investment Company Act of 1940(15 U.S.C. 80a-8);
- (e)  An investment adviser in accordance with section 240.13d-1(b)(I)(ii)(E)
- (f)  An employee benefit plan or endowment fund in accordance with 13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with 13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in in Section 3(b) of the Federal Deposit Insurance Act(12 U.S.C 1813);
- (i)  A church plan that is excluded from the definition of an investment company under Section3(c)(14) of the Investment Company Act of 1940(15 U.S.C. 80a-3);
- (j)  Group, in accordance with 13d-1(b)(1)(ii)(J)

If this statement is filed pursuant to 13d-1(c), check this box.

Item 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 710878  
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- (b) Percent of class: 6.12%  
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(c) Number of Shares as to which person has:

- (i) Sole power to vote or direct the vote: 429600  
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- (ii) Shared power to vote or to direct the vote: 281278  
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- (iii) Sole power to dispose or to direct the disposition of: 710878  
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- (iv) Shared power to dispose or to direct the disposition of: 0

Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact

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that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [x]

Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Not Applicable

Item 7. IDENTIFICTION AND CLASSIFICATION OF THE SUBSIDIARY WHICH AQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.

Not Applicable

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF A GROUP.

Not Applicable

Item 9. NOTICE OF DISSOLUTION OF GROUP

Not Applicable

Item 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred above were not acquired or held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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.

Dated: February 9, 2010

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Rutabaga Capital Management

By: /s/ Dana Cohen

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Dana Cohen, Principal