

Mail Stop 3561

February 14, 2006

Mr. Greg Henslee
Chief Executive Officer
O'Reilly Automotive, Inc.
233 South Patterson
Springfield, MO 65802

Re: O'Reilly Automotive, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed March 15, 2005
File No. 0-21318

Dear Mr. Henslee:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Accounting Branch

Chief