



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

February 19, 2008

Mr. Thomas McFall  
Chief Financial Officer  
O'Reilly Automotive, Inc.  
233 South Patterson  
Springfield, Missouri 65802

**Re: O'Reilly Automotive, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 0-21318**

Dear Mr. McFall:

We have completed our review of your Form 10-K and related filings as of August 10, 2007 and have no further comments. Due to administrative oversight, this letter is being sent at this time.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant