

Mail Stop 3561

April 25, 2008

*By U.S. Mail and facsimile to (417) 874-7145*

Mr. Thomas McFall  
Chief Financial Officer  
O'Reilly Automotive, Inc.  
P.O. Box 1156  
233 South Patterson  
Springfield, Missouri 65801

**Re: O'Reilly Automotive, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 3, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 24, 2008  
File No. 000-21318**

Dear Mr. McFall:

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

Sincerely,

H. Christopher Owings  
Assistant Director