



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2022

Gregory D. Johnson  
Chief Executive Officer and Co-President  
O'Reilly Automotive, Inc.  
233 South Patterson Avenue  
Springfield, Missouri 65802

**Re: O'Reilly Automotive, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 26, 2021**  
**File No. 000-21318**

Dear Mr. Johnson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services