ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2004

OLD DOMINION FREIGHT LINE, INC.

(Exact name of registrant as specified in its charter)

VIRGINIA
(State or other jurisdiction of incorporation or organization)
56-0751714
(I.R.S. Employer Identification No.)

500 Old Dominion Way
Thomasville, NC 27360
(Address of principal executive offices)

(336) 889-5000 (Registrant’s Telephone Number, Including Area Code)
www.odfl.com (Registrant’s Web Site)

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act:

Common Stock ($0.10 par value)

(Title of class)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  Yes ☒  No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the registrant’s knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.  ☒

Indicate by check mark whether the registrant is an accelerated filer (as defined in Exchange Act Rule 12b-2).  Yes ☒  No ☐

The aggregate market value of voting stock held by nonaffiliates of the registrant as of June 30, 2004, was $405,737,749.
As of March 16, 2005, the registrant had 24,845,235 outstanding shares of Common Stock ($0.10 par value).

DOCUMENTS INCORPORATED BY REFERENCE

None.
EXPLANATORY NOTE

This Form 10-K/A (Amendment No. 1) amends the annual report of Old Dominion Freight Line, Inc. on Form 10-K for the year ended December 31, 2004, referred to as the 2004 Form 10-K, filed with the Securities and Exchange Commission (the “SEC”) on March 16, 2005. The purpose of this amendment is to provide a revised independent auditor’s report from Ernst & Young LLP stating that they conducted their audits in accordance with “the standards of the Public Company Accounting Oversight Board (United States)” instead of in accordance with “auditing standards generally accepted in the United States” as originally reported.

This revision had no effect on the Company’s consolidated statements of operations, statements of cash flows or balance sheets.

This Amendment No. 1 is limited in scope to the portion of the 2004 Form 10-K set forth above and does not amend, update or change any other items or disclosures contained in the original 2004 Form 10-K. This Amendment No. 1 continues to speak as of the date of the 2004 Form 10-K, and we have not updated the disclosures in either this Amendment No. 1 or the 2004 Form 10-K to reflect events that occurred subsequent to the filing of the 2004 Form 10-K, other than with respect to the revised independent auditor’s report from Ernst & Young LLP that is included as part of this Amendment No. 1.
Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders
Old Dominion Freight Line, Inc.

We have audited the accompanying consolidated balance sheets of Old Dominion Freight Line, Inc. (the Company) as of December 31, 2004 and 2003 and the related consolidated statements of operations, changes in shareholders’ equity, and cash flows for each of the three years in the period ended December 31, 2004. Our audits also include the financial statement schedule of Old Dominion Freight Line, Inc. listed in Item 15(a). These financial statements and schedule are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements and schedule based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Old Dominion Freight Line, Inc. as of December 31, 2004 and 2003, and the consolidated results of its operations and its cash flows for each of the three years in the period ended December 31, 2004, in conformity with U.S. generally accepted accounting principles. Also, in our opinion, the financial statement schedule, when considered in relation to the basic financial statements taken as a whole, presents fairly in all material respects the information set forth therein.

As discussed in Note 1 to the financial statements, effective January 1, 2002, the Company adopted Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the effectiveness of the Company’s internal control over financial reporting as of December 31, 2004, based on criteria established in Internal Control – Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated March 14, 2005 expressed an unqualified opinion thereon.

/s/ ERNST & YOUNG LLP

Greensboro, North Carolina
March 14, 2005
SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

OLD DOMINION FREIGHT LINE, INC.

By: /s/ EARL E. CONGDON
   Earl E. Congdon
   Chief Executive Officer

Dated: March 15, 2006

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated:

<table>
<thead>
<tr>
<th>Name and Signature</th>
<th>Position</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>/s/ EARL E. CONGDON</td>
<td>Chairman of the Board of Directors</td>
<td>March 15, 2006</td>
</tr>
<tr>
<td>Earl E. Congdon</td>
<td>and Chief Executive Officer</td>
<td></td>
</tr>
<tr>
<td>/s/ JOHN R. CONGDON</td>
<td>Vice Chairman of the Board and Director</td>
<td>March 15, 2006</td>
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<tr>
<td>John R. Congdon</td>
<td></td>
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<tr>
<td>/s/ J. PAUL BREITBACH</td>
<td>Director</td>
<td>March 15, 2006</td>
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<tr>
<td>J. Paul Breitbach</td>
<td></td>
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<tr>
<td>/s/ JOHN R. CONGDON, JR.</td>
<td>Director</td>
<td>March 15, 2006</td>
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<tr>
<td>John R. Congdon, Jr.</td>
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<tr>
<td>/s/ ROBERT G. CULP, III</td>
<td>Director</td>
<td>March 15, 2006</td>
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<tr>
<td>Robert G. Culp, III</td>
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<tr>
<td>/s/ JOHN A. EBEILING</td>
<td>Director</td>
<td>March 15, 2006</td>
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<td>John A. Ebeling</td>
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<tr>
<td>/s/ HAROLD G. HOAK</td>
<td>Director</td>
<td>March 15, 2006</td>
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<td>Harold G. Hoak</td>
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<tr>
<td>/s/ FRANZ F. HOLSCHER</td>
<td>Director</td>
<td>March 15, 2006</td>
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<td>Franz F. Holscher</td>
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<tr>
<td>/s/ DAVID S. CONGDON</td>
<td>Director, President and Chief Operating Officer</td>
<td>March 15, 2006</td>
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<tr>
<td>David S. Congdon</td>
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<tr>
<td>/s/ J. WES FRYE</td>
<td>Senior Vice President - Finance (Principal Financial Officer)</td>
<td>March 15, 2006</td>
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<tr>
<td>J. Wes Frye</td>
<td></td>
<td></td>
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<tr>
<td>/s/ JOHN P. BOOKER III</td>
<td>Vice President - Controller (Principal Accounting Officer)</td>
<td>March 15, 2006</td>
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<tr>
<td>John P. Booker III</td>
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<td>Exhibit No.</td>
<td>Description</td>
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<tr>
<td>23.1</td>
<td>Consent of Ernst &amp; Young LLP</td>
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<tr>
<td>31.1</td>
<td>Certification Pursuant to Rule 13a-14(a) or 15d-14(a) of the Exchange Act, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</td>
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<td>31.2</td>
<td>Certification Pursuant to Rule 13a-14(a) or 15d-14(a) of the Exchange Act, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</td>
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<tr>
<td>32.1</td>
<td>Certification Pursuant to 18 U.S.C Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</td>
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<tr>
<td>32.2</td>
<td>Certification Pursuant to 18 U.S.C Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</td>
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</table>
Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 33-44139) pertaining to the 1991 Employee Stock Option Plan of Old Dominion Freight Line, Inc. of our reports dated March 14, 2005, with respect to the consolidated financial statements and schedule of Old Dominion Freight Line, Inc., Old Dominion Freight Line, Inc. management’s assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Old Dominion Freight Line, Inc., included in this Annual Report (Form 10-K/A) for the year ended December 31, 2004.

/s/ Ernst & Young LLP

Greensboro, North Carolina
March 13, 2006
CERTIFICATION

1, Earl E. Congdon, certify that:

1. I have reviewed this annual report on Form 10-K/A (Amendment No. 1) of Old Dominion Freight Line, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

Date: March 15, 2006

/s/ Earl E. Congdon
Chairman & Chief Executive Officer
CERTIFICATION

1. I, J. Wes Frye, certify that:

1. I have reviewed this annual report on Form 10-K/A (Amendment No. 1) of Old Dominion Freight Line, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

Date: March 15, 2006

/s/ J. Wes Frye
Senior Vice President – Finance and Chief Financial Officer
CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906
OF THE SBARANES-OXLEY ACT OF 2002

I, Earl E. Congdon, state and attest that:

(1) I am the Chairman and Chief Executive Officer of Old Dominion Freight Line, Inc.

(2) Accompanying this certification is the Annual Report on Form 10-K/A for Old Dominion Freight Line, Inc., for the year ended December 31, 2004 (the “Annual Report”), a report filed by the issuer with the Securities and Exchange Commission pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (the “Exchange Act”), which contains financial statements.

(3) I hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:
   • The Annual Report containing the financial statements fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act, and
   • The information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the issuer for the periods presented.

/s/ Earl E. Congdon
Name: Earl E. Congdon
Date: March 15, 2006

A signed copy of this written statement required by Section 906 has been provided to Old Dominion Freight Line, Inc. and will be retained by Old Dominion Freight Line, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.
CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906
OF THE SARBANES-OXLEY ACT OF 2002

I, J. Wes Frye, state and attest that:

(1) I am the Senior Vice President – Finance and Chief Financial Officer of Old Dominion Freight Line, Inc.

(2) Accompanying this certification is the Annual Report on Form 10-K/A for Old Dominion Freight Line, Inc., for the year ended December 31, 2004 (the “Annual Report”), a report filed by the issuer with the Securities and Exchange Commission pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (the “Exchange Act”), which contains financial statements.

(3) I hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

• The Annual Report containing the financial statements fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act, and

• The information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the issuer for the periods presented.

/s/ J. Wes Frye
Name: J. Wes Frye
Date: March 15, 2006

A signed copy of this written statement required by Section 906 has been provided to Old Dominion Freight Line, Inc. and will be retained by Old Dominion Freight Line, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.
Via EDGAR Submission

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Joe Foti

Re: Old Dominion Freight Line, Inc.
   Form 10-K for the Fiscal Year Ended December 31, 2004
   File No. 000-19582

Ladies and Gentlemen:

This letter is submitted in response to the letter dated March 2, 2006 from Joe Foti of the Staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) to Earl E. Congdon, the Chief Executive Officer of Old Dominion Freight Line, Inc. (the “Company”) regarding the Company’s Form 10-K for the fiscal year ended December 31, 2004 (the “2004 Form 10-K”).

The comments and responses set forth below are keyed to the comments and the headings used in the Staff’s March 2, 2006 letter. Where appropriate, the Company has responded to the Staff’s comments by: 1) proposing changes to the disclosure in the 2004 Form 10-K, which would be filed as an amendment to the 2004 Form 10-K (the “Form 10-K/A”); or 2) proposing changes to the disclosures in the Company’s Form 10-K for the fiscal year ended December 31, 2005 (the “2005 Form 10-K”) and, if applicable, future filings with the Commission. Page numbers referred to in this letter reference the applicable pages of the 2005 Form 10-K, unless otherwise noted. Capitalized terms used but not otherwise defined herein have the meanings given them in the 2004 Form 10-K.
Form 10-K for the Fiscal Year Ended December 31, 2004

Note 1. Significant Accounting Policies

Revenue and Expense Recognition

Allowance for Uncollectible Accounts, page 32 of the 2004 Form 10-K

Staff Comment: We note your response to our prior comment 2 and 4. In this regard, please include in your note 1 to your future consolidated financial, your significant accounting policies for allowance for uncollectible accounts and revenue adjustments, similar to your proposed MD&A disclosure in your response to our prior comment 2 and 4.

Response: We will include, in Note 1 to our financial statements that we file with the Commission, the proposed MD&A disclosure included in our response letter to the Staff dated November 10, 2005, unless and until future events require us to alter or otherwise modify in any way such disclosure.

Other

Staff Comment: We note your response to our prior comments 2, 4, 5, 6, 7 and 8. As indicated in your response letter dated November 10, 2005, please file your proposed changes in an amendment to your Form 10-K for the Fiscal Year Ended December 31, 2004 as soon as practical.

Response: In response to prior comment 8 and consistent with response 8 in our response letter to the Staff dated November 10, 2005, we will file a Form 10-K/A with the Commission as soon as practical that contains a revised independent auditor’s report from Ernst & Young LLP. The revised independent auditor’s report can be found on page two of our Form 10-K/A.

Pursuant to our discussions and agreement with Mr. Jeff Jaramillo of the Staff on March 3, 2006, we will expand, clarify and provide additional information, as proposed in our response to prior comments 2, 4, 5, 6 and 7 in our response letter to the Staff dated November 10, 2005, in the Company’s 2005 Form 10-K. Our response to these prior comments can be located in our 2005 Form 10-K as follows:

• prior comment 2 – “Note 1. Significant Accounting Policies” of Notes to the Financial Statements on page 30;
• prior comment 4 – “Critical Accounting Policies” section of our MD&A on page 22 and “Note 1. Significant Accounting Policies” of Notes to the Financial Statements on page 30;
• prior comment 5 – “Note 1. Significant Accounting Policies” of Notes to the Financial Statements on page 31;
• prior comment 6 – “Note 3. Leases” of Notes to the Financial Statements on page 36; and
• prior comment 7 – “Note 9. Quarterly Financial Information” of Notes to the Financial Statements on page 41.
We would also like to advise the Staff that effective January 1, 2005, we changed our accounting policy for tires on equipment. Prior to 2005, we recorded all new, used and recapped tires as a prepaid asset when originally acquired and amortized those tires over their estimated useful life. Under our new policy, we capitalize the original tires acquired on our rolling stock as part of the total cost of such rolling stock and amortize the entire asset over its estimated useful life. Replacement tires are expensed when placed in service. We received a Letter of Preferability from Ernst & Young LLP, our independent registered public accounting firm, which is included in our 2005 Form 10-K as “Exhibit 18.1”. We describe this change in accounting principle, which was accounted for in accordance with APB No. 20, Accounting Changes, in “Note 1. Significant Accounting Policies – Tires on Equipment” on page 31 of our 2005 Form 10-K. In that footnote, we also include a clarification of the method of accounting for tires prior to 2005 in response to the Staff’s prior comment 5.

Closing

We hope that the above responses will be acceptable to the Staff. If you have any questions regarding the foregoing, kindly contact the undersigned at 336.822.5302. Thank you for your time and attention.

Sincerely,

/s/ John P. Booker, III
John P. Booker, III
Vice President – Controller

cc: Earl E. Congdon
    J. Wes Frye
    Adam N. Satterfield