

Mail Stop 3561

March 4, 2010

By Facsimile and U.S. Mail

Mr. Steve Odland  
Chief Executive Officer  
Office Depot, Inc.  
6600 North Military Trail  
Boca Raton, Florida 33496

**Re: Office Depot, Inc..**  
**Annual Report on Form 10-K for the Fiscal Year Ended December 27, 2008**  
**Filed February 24, 2009**  
**Quarterly Report on Form 10-Q for the Fiscal Period Ended March 28, 2009**  
**Filed April 28, 2009L**  
**Quarterly Report on Form 10-Q for the Fiscal Period Ended June 27, 2009**  
**Filed July 28, 2009**  
**Quarterly Report on Form 10-Q for the Fiscal Period Ended September 26, 2009**  
**Filed October 29, 2009**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 11, 2009**  
**File No. 001-10948**

Dear Mr. Odland:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended December 27, 2008 and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Amy Bowerman Freed, Hogan & Hartson LLP  
Via Facsimile