

April 4, 2007

Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Steve Odland
Chairman and Chief Executive Officer
Office Depot, Inc.
2200 Old Germantown Road
Delray Beach, Florida 33445

**Re: Office Depot, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2006
Filed February 14, 2007
File No. 1-10948**

Dear Mr. Odland:

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

Sincerely,

Michael Moran
Accounting Branch Chief