

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