

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

November 15, 2018

Scott Kriss Chief Accounting Officer OFFICE DEPOT INC 6600 North Military Trail Boca Raton, Florida 33496

Re: OFFICE DEPOT INC

Form 10-K for the Fiscal Year Ended December 30, 2017

Filed February 28, 2018

Form 8-K Filed August 7, 2018

File No. 001-10948

Dear Mr. Kriss:

We have completed our review of your filings. 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 Consumer Products

cc: David Bleisch