



DIVISION OF
CORPORATION FINANCE

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

September 29, 2020

D. Anthony Scaglione
Chief Financial Officer
The ODP Corporation
6600 North Military Trail
Boca Raton, FL 33496

Re: The ODP Corporation
Form 10-K for the Fiscal Year Ended December 28, 2019
Filed February 26, 2020
File No. 001-10948

Dear Mr. Scaglione:

We have completed our review of your filing. 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 Trade & Services

cc: Lorna Simms