

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

Office of Consumer

Corporation Finance

Products

cc: David Bleisch