

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM S-8
Registration Statement Under
the Securities Act of 1933

OFFICE DEPOT, INC.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

59-2663954
(I.R.S. Employer
Identification No.)

2200 Old Germantown Road
Delray Beach, Florida 33445
(Address of Principal Executive Offices)

VIKING DIRECT SAVINGS RELATED
SHARE OPTION SCHEME
(Full Title of the Plan)

David C. Fannin
Senior Vice President, General
Counsel & Corporate Secretary
2200 Old Germantown Road
Delray Beach, Florida 33445
(Name and Address of Agent For Service)

Telephone number,
including area code,
of agent for service:
(561) 438-4800

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee
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Common Stock, par value \$0.01 per share	272,313 Shares	\$ 7.8355	\$ 2,133,709.00	\$ 594.00
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- (1) An undetermined number of additional shares may be issued if the anti-dilution adjustment provisions of the plan becomes operative.
- (2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(h)(1) under the Securities Act of 1933 on the basis of the price at which the shares may be purchased.

The purpose of this Registration Statement is to reflect the additional registration of 272,313 shares of Common Stock of the Registrant to be issued pursuant to the Viking Direct Savings Related Share Option Scheme.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Pursuant to General Instruction E of Form S-8, the Registration Statement on Form S-8 filed by Office Depot, Inc. (the "Company") (File No.333-68081) with the Securities and Exchange Commission (the "Commission") is incorporated herein by reference.

The following documents, are also incorporated by reference:

(1) The Annual Report of the Company on Form 10-K for the year ended December 26, 1998.

(2) The Quarterly Reports of the Company on Forms 10-Q for the quarters ended March 27, 1999 and June 26, 1999.

(3) The description of the Company's Common Stock contained in the Company's Registration Statement on Form 8-A filed with the Commission pursuant to Section 12 of the 1934 Act.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the 1934 Act, after the effective date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents (such documents, and the documents enumerated above, being hereinafter referred to as "Incorporated Documents"); provided, however, that the documents enumerated above or subsequently filed by the registrant pursuant to Section 13(a), 13(c), 14 and 15(d) of the 1934 Act in each year during which the offering made by this Registration Statement is in effect prior to the filing with the Commission of the registrant's Annual Report on Form 10-K covering such year shall not be Incorporated Documents or be incorporated by reference in this Registration Statement or be a part hereof from and after the filing of such Annual Report on Form 10-K.

Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

The securities to be offered are registered under Section 12(b) of the 1934 Act.

Item 5. Interest of Named Experts and Counsel.

None.

Item 6. Indemnification of Directors and Officers.

Section 145 of the Delaware General Corporation Law and the Amended and Restated By-laws of the Company provide for indemnification of directors and officers for expenses (including reasonable amounts paid in settlement) incurred in defending actions brought against them.

The Company's Restated Certificate of Incorporation, as amended, contains a provision that eliminates, to the fullest extent permitted by Delaware law, the personal liability of each director of the Company to the Company and its stockholders for monetary damages for certain breaches of fiduciary duty. This provision does not affect the director's liability for monetary damages for breaches of the duty of loyalty, actions or omissions not in good faith, knowing violation of law or intentional misconduct, willful or negligent conduct in approving an unlawful dividend, stock repurchase or redemption or obtaining any improper personal benefit.

The Company maintains directors and officers liability insurance covering all directors and officers of the Company against claims arising out of the performance of their duties.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Reference is made to the Exhibit Index.

Item 9. Undertakings.

The registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, as amended (the "1933 Act"), each such

post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) That, for the purposes of determining any liability under the 1933 Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the 1934 Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the 1934 Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(4) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(5) Insofar as indemnification for liabilities arising under the 1933 Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions described in Item 6 or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the 1933 Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the 1933 Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Delray Beach, State of Florida, on the 3rd day of November, 1999.

OFFICE DEPOT, INC.

By: /s/ David C. Fannin

David C. Fannin, Senior Vice-President,
General Counsel & Corporate Secretary

POWER OF ATTORNEY

We, the undersigned officers and directors of Office Depot, Inc., hereby severally constitute David I. Fuente and David C. Fannin and each of them singly, our true and lawful attorneys with full power to them, and each of them singly, to sign for us and in our names in the capacities indicated below, the Registration Statement on Form S-8 filed herewith and any and all amendments (including post-effective amendments) to said Registration Statement, and generally to do all such things in our name and behalf in the capacities indicated below to enable Office Depot, Inc. to comply with the provisions of the Securities Act of 1933, as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or any of them, to said Registration Statement and any and all amendments thereto.

Pursuant to the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities indicated on the 3rd day of November, 1999.

Signature

Title

/s/ David I. Fuente
David I. Fuente

Chairman of the Board and Chief Executive
Officer (Principal Executive Officer)

/s/ M. Bruce Nelson
M. Bruce Nelson

Corporate Executive Officer and Director

/s/ Barry J. Goldstein Barry J. Goldstein	Executive Vice President - Finance, Chief Financial Officer and Treasurer (Principal Financial Officer)
/s/ Charles E. Brown Charles E. Brown	Senior Vice President - Finance and Controller (Principal Accounting Officer)
Lee A. Ault, III Lee A. Ault, III	Director
/s/ Neil A. Austrian Neil A. Austrian	Director
/s/ Cynthia R. Cohen Cynthia R. Cohen	Director
/s/ W. Scott Hedrick W. Scott Hedrick	Director
/s/ Irwin Helford Irwin Helford	Director
/s/ James L. Heskett James L. Heskett	Director
/s/ Michael J. Myers Michael J. Myers	Director
/s/ Frank P. Scruggs, Jr. Frank P. Scruggs, Jr.	Director
/s/ Peter J. Solomon Peter J. Solomon	Director

EXHIBIT INDEX

Exhibit Number -----	Description -----
5*	Opinion (including consent) of McDermott, Will & Emery.
23.1*	Consent of Deloitte & Touche LLP.
23.2*	Consent of McDermott, Will & Emery (included in Exhibit 5).
24*	Power of Attorney (included on signature page).

*Filed herewith.

McDERMOTT, WILL & EMERY
227 West Monroe Street, Suite 3100
Chicago, Illinois 60606-5096

November 3, 1999

Office Depot, Inc.
2200 Old Germantown Road
Delray Beach, Florida 33445

Re: Viking Direct Savings Related Share Option Scheme (the "Plan")

Ladies and Gentlemen:

We have acted as counsel for Office Depot, Inc. (the "Company") in connection with the preparation and filing of a Registration Statement on Form S-8 (the "Registration Statement") for the registration under the Securities Act of 1933, as amended, of 272,313 shares of the Company's Common Stock, \$0.01 par value (the "Common Stock"), which may be purchased pursuant to the Plan.

We have examined such documents as we have considered necessary and have conferred with various officers of the Company and have ascertained or verified, to our satisfaction, such additional facts as we deemed necessary or appropriate for the purposes of this opinion.

Based on the foregoing, we are of the opinion that all legal and corporate proceedings necessary for the authorization, issuance and delivery of the shares of Common Stock under the Plan have been duly taken, and the related Common Stock, upon issuance pursuant to the terms of the Plan will be duly authorized, legally and validly issued, fully paid and nonassessable.

We hereby consent to all references to our Firm in the Registration Statement and to the filing of this opinion by the company as an Exhibit to the Registration Statement.

Very truly yours,

/s/ McDermott, Will & Emery
McDermott, Will & Emery

EXHIBIT 23.1

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of Office Depot, Inc. on Form S-8 of our report dated February 17, 1999 (February 24, 1999 as to the stock split described in Note A) appearing in the Annual Report on Form 10-K of Office Depot, Inc. for the year ended December 26, 1998.

/s/DELOITTE & TOUCHE LLP
Miami, Florida
November 3, 1999