



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

DIVISION OF  
CORPORATION FINANCE

November 7, 2013

Via E-mail

Andrew M. Freedman, Esq.  
Olshan Frome Wolosky LLP  
Park Avenue Tower  
65 East 55th Street  
New York, New York 10022

**Re: Office Depot, Inc.  
Schedule 13D/A filed August 23, 2013 by Starboard Value and Opportunity  
Master Fund Ltd., et. al.  
Response letter filed October 9, 2013  
File No. 1-10948**

Dear Mr. Freedman:

We note your response letter dated October 9, 2013, to our comment letter dated August 26, 2013, and the various telephone conversations we conducted. We continue to believe that your determination not to cast the votes of shares of holders who had given you their proxy for the special meeting held by Office Depot on August 21, 2013, did not comply with Rule 14a-4(e). While the staff of the Division of Corporation Finance will not undertake any further examination of your non-compliance with this rule at this time, please note that the staff reserves the right to make further inquiry into this matter and make any recommendations it deems appropriate.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions