
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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 Number)

2200 OLD GERMANTOWN ROAD, DELRAY BEACH, FLORIDA 33445
(Address of principal executive offices)

OFFICE DEPOT, INC. 1989 EMPLOYEE STOCK PURCHASE PLAN
(Full title of the plan)

MR. BARRY J. GOLDSTEIN
OFFICE DEPOT, INC.
2200 OLD GERMANTOWN ROAD
DELRAY BEACH, FLORIDA 33445
(561) 278-4800
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

COPIES TO:
Toni B. Merrick, Esq.
Kirkland & Ellis
200 East Randolph Drive
Chicago, Illinois 60601

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Offering Price Per Share(1)	Proposed Maximum Aggregate Offering Price(1)	Proposed Maximum Amount of Registration Fee(1)
Common Stock, \$.01 par value per share	500,000	\$ 20.69	\$10,345,000	\$3,134.85

- (1) This calculation is made solely for the purpose of determining the amount of the registration fee and is made pursuant to Rule 457(h) based upon the average of the high and low sales prices of the registrant's Common Stock as reported on the New York Stock Exchange on March 31, 1997.

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. INCORPORATION BY REFERENCE

This Registration Statement relates to 500,000 shares of Common Stock, \$.01 par value (the "Common Stock"), of Office Depot, Inc. (the "Company") to be offered pursuant to the Office Depot, Inc. 1989 Employee Stock Purchase Plan (the "Plan"). The following registration statement on Form S-8 has previously been filed with the Securities Exchange Commission for shares of the Company's Common Stock issued or to be issued pursuant to the Plan, and its contents are incorporated herein by reference:

Registration No. 33-31743 covering 250,000 shares, filed October 30, 1989. The number of shares covered by this registration statement has become 1,125,000 based on adjustments for a two-for-one stock split on May 22, 1992; a three-for-two stock split on June 4, 1993; and a three-for-two stock split on June 17, 1994.

In addition to the documents incorporated by reference to the foregoing, the documents below are incorporated by reference in this Registration Statement except to the extent that any statement or information therein is modified, superseded or replaced by a statement or information contained in any other subsequently filed document incorporated by reference.

1. Annual Report on Form 10-K for the Fiscal Year ended December 28, 1996.
2. Description of Common Stock contained in the Registration Statement on Form 8-A (Registration Number 33-21363), including any amendments or reports filed for the purpose of updating such description.
3. All other reports filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, since the end of the fiscal period covered by the Registrant document referred to in (1) above.
4. All documents subsequently filed by the Company pursuant to Section 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended, prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed incorporated by reference in this Registration Statement and shall be a part hereof from the date of filing of such documents.

Item 4.

DESCRIPTION OF SECURITIES

Not applicable.

Item 5.

INTERESTS OF NAMED EXPERTS AND COUNSEL

Not applicable.

Item 6.

INDEMNIFICATION OF DIRECTORS AND OFFICERS

Office Depot is incorporated under the laws of the State of Delaware. Section 145 of the General Corporation Law of the State of Delaware ("Section 145") provides that a Delaware corporation may indemnify any persons who are, or are threatened to be made, parties to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of such corporation), by reason of the fact that such person is or was an officer, director, employee or agent of such corporation, or is or was serving at the request of such corporation as a director, officer, employee or agent of another corporation or enterprise. The indemnity may include expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding, provided such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the corporation's best interests and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was illegal. A Delaware corporation may indemnify any persons who were or are parties, or are threatened to be made a party, to any threatened, pending or completed action or suit by or in the right of the corporation by reason of the fact that such person is or was a director, officer, employee or agent of another corporation or enterprise. The indemnity may include expenses (including attorney's fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit, provided such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the corporation's best interests except that no indemnification is permitted without judicial approval if the officer or director is adjudged to be liable to the corporation. Where an officer or director is successful on the merits or otherwise in the defense of any action referred to above, the corporation must indemnify him against the expenses which such officer or director has actually and reasonably incurred.

The Company has included in its Restated Certificate of Incorporation and bylaws provisions to indemnify its directors and officers to the fullest extent permitted by the Delaware law, including in circumstances in which indemnification is otherwise discretionary under the Delaware law.

Section 102 of the General Corporation Law of the State of Delaware allows a corporation to eliminate the personal liability of a director to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except in cases where the director breached its duty of loyalty, failed to act in good faith, engaged in intentional misconduct or a knowing violation of law, authorized the unlawful payment of a dividend or approved an unlawful stock redemption or repurchase or obtained an improper personal benefit. Office Depot's Restated Certificate of Incorporation and bylaws contain provisions which eliminate directors' personal liability as set forth above.

Item 7. EXEMPTION FROM REGISTRATION CLAIMED

Not applicable.

Item 8. EXHIBITS

See "Index to Exhibits."

Item 9. UNDERTAKINGS

1. The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual reports pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of the Plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) 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.

2. The undersigned Registrant hereby undertakes (a) 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; (b) that, for the purpose of determining any liability under the Securities Act of 1933, 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; and (c) 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.

3. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the 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 Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the filing 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 April 4, 1997.

OFFICE DEPOT, INC.

By: /s/ David I. Fuente

David I. Fuente
Chairman
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on April 4, 1997.

Signature -----	Capacity -----
/s/ David I. Fuente ----- David I. Fuente	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)
/s/ Barry J. Goldstein ----- Barry J. Goldstein	Executive Vice President - Finance, Chief Financial Officer and Secretary (Principal Financial Officer)
----- Cynthia R. Cohen	Director
----- Herve Defforey	Director
/s/ W. Scott Hedrick ----- W. Scott Hedrick	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
----- Peter J. Solomon	Director

INDEX TO EXHIBITS

EXHIBIT NO. -----	DESCRIPTION OF EXHIBIT -----	SEQUENTIALLY NUMBERED PAGE* -----
4.1	Third Amendment to the Office Depot, Inc. 1989 Employee Stock Purchase Plan	
5.1	Opinion of Kirkland & Ellis	
23.1	Consent of Deloitte & Touche LLP	
23.2	Consent of Kirkland & Ellis (contained in their opinion filed as Item 5.1)	

EXHIBIT 4.1

THIRD AMENDMENT
TO THE
OFFICE DEPOT, INC.
1989 EMPLOYEE STOCK PURCHASE PLAN

WHEREAS, Office Depot, Inc. (the "Company") has established and maintains a stock purchase plan for the benefit of eligible employees of the Company entitled the "Office Depot, Inc. 1989 Employee Stock Purchase Plan" (the "Plan"); and

WHEREAS, the Company desires to amend the Plan in order to increase the shares reserved for issuance and purchase under the Plan;

NOW, THEREFORE, in accordance with the power of amendment contained in Section 12 of the Plan, the Plan is hereby amended as follows:

1. Section 2 of the Plan is hereby amended effective as of the date hereof by adding the following:

There shall be reserved for issuance and purchase by employees of the Company under this Plan an additional 500,000 shares of the Company's Common Stock, par value \$0.01 per share ("Common Stock"), subject to adjustment as provided in Section 10 hereof.

IN WITNESS WHEREOF, the Company has caused this amendment to be signed on its behalf by its duly authorized representative this _____ day of March, 1997.

OFFICE DEPOT, INC.

By: _____

Its: _____

EXHIBIT 5.1

April 1, 1997

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

Ladies and Gentlemen:

We have acted as counsel to you (the "Company") in connection with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") pertaining to the registration under the Securities Act of 1933 of an offering of an additional 500,000 shares of the Company's Common Stock, \$0.01 par value (the "Registered Shares") pursuant to the Office Depot, Inc. 1989 Employee Stock Purchase Plan (the "Plan").

Subject to the limitations stated in this letter, it is our opinion that Registered Shares issued by the Company for purchase under the Plan will upon such delivery and receipt by the Company of all consideration owed to the Company under the terms of the Plan be validly issued, fully paid and nonassessable.

We have relied without independent investigation upon an assurance from the Company's Secretary that the number of shares which the Company is authorized to issue in its Certificate of Incorporation exceeds the number of shares outstanding and the number of shares which the Company is obligated to issue (or had otherwise reserved for issuance) for any purposes other than issuance in connection with options granted under the Plan by at least the number of shares which may be issued in connection with the Plan, and we have assumed that such condition will remain true at all future times relevant to this opinion. We have assumed that the Company will cause certificates representing Registered Shares issued in the future to be properly executed and delivered and will take all other actions appropriate for the issuance of such shares. We express no opinion regarding any shares reacquired by the Company after initial issuance. Our opinion does not cover any law other than the Delaware Corporation Law.

We do not find it necessary for the purposes of this opinion, and accordingly do not purport to cover herein, the application of securities of "Blue Sky" laws of the various states to the offer or sale of the Registered Shares.

We consent to the filing of this letter as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Sincerely yours,

/s/ Kirkland & Ellis

KIRKLAND & ELLIS

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 25, 1997 (March 10, 1997 as to Note B) appearing in the Annual Report on Form 10-K of Office Depot, Inc. for the year ended December 28, 1996.

/s/ Deloitte & Touche LLP

DELOITTE & TOUCHE LLP
Certified Public Accountants
Fort Lauderdale, Florida

April 1, 1997