

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

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

December 7, 2016

Roland C. Smith Chief Executive Officer Office Depot, Inc. 6600 North Military Trail Boca Raton, FL 33496

> Re: Office Depot, Inc. Form 10-K for Fiscal Year Ended December 26, 2015 Filed February 23, 2016 Amended Form 10-K for Fiscal Year Ended December 26, 2015 Filed April 22, 2016 File No. 1-10948

Dear Mr. Smith:

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,

/s/ Jacqueline Kaufman for

Mara L. Ransom Assistant Director Office of Consumer Products