

Registration No. _____

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. LONG-TERM EQUITY INCENTIVE PLAN
(Full title of the plan)

MR. BARRY J. GOLDSTEIN
OFFICE DEPOT, INC.
2200 OLD GERMANTOWN ROAD
DELRAY BEACH, FLORIDA 33445
(438) 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(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(2)
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Common Stock, \$.01 par value per share	5,000,000 shares	\$35.375	\$176,875,000	\$52,178.13

- (1) Pursuant to Rule 416, this Registration Statement shall be deemed to cover any additional shares of Common Stock which may be issuable pursuant to the antidilution provisions of the plan.
- (2) 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 July 21, 1998.

The purpose of this Registration Statement is to reflect the registration of additional shares of Common Stock to be offered pursuant to the Office Depot, Inc. Long-Term Equity Incentive Plan (the "Plan").

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. INCORPORATION BY REFERENCE

This Registration Statement relates to 5,000,000 shares of Common Stock, \$.01 par value (the "Common Stock"), of Office Depot, Inc. (the "Company") to be offered pursuant to the Plan. The registration statement on Form S-8 which was previously filed with the Securities and Exchange Commission under Registration No. 333-45591 on February 4, 1998 for shares of the Company's Common Stock to be issued pursuant to the Plan and its contents are incorporated herein by reference.

In addition to the documents incorporated by reference to the foregoing, the following documents filed by the Company with the Securities and Exchange Commission are incorporated herein by reference except to the extent that any statement or information therein is modified, superseded or replaced by a statement or information contained in any subsequently filed document incorporated by reference.

1. Annual Report on Form 10-K for the Fiscal Year ended December 27, 1997.
2. 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.
3. 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.

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 July 22, 1998.

OFFICE DEPOT, INC.

By: /s David I. Fuente

David I. Fuente
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 July 22, 1998.

SIGNATURE

CAPACITY

SIGNATURE	CAPACITY
-----	-----
/s/ DAVID I. FUENTE ----- David I. Fuente	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)
/s/ JOHN C. MACATEE ----- John C. Macatee	President and Chief Operating Officer and Director
/s/ BARRY J. GOLDSTEIN ----- Barry J. Goldstein	Chief Financial Officer and Executive Vice President-Finance (Principal Financial Officer)
/s/ CYNTHIA R. COHEN ----- Cynthia R. Cohen	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
/s/ PETER J. SOLOMON ----- Peter J. Solomon	Director

INDEX TO EXHIBITS

EXHIBIT NO. -----	DESCRIPTION OF EXHIBIT -----	SEQUENTIALLY NUMBERED PAGE -----
5.1	Opinion of Kirkland & Ellis	---
23.1	Independent Auditors' Consent	---
23.2	Consent of Kirkland & Ellis (contained in their opinion filed as Item 5.1)	---

EXHIBIT 5.1

To Call Writer Direct
312 861-2000

July 22, 1998

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 5,000,000 shares of the Company's Common Stock, \$0.01 par value (the "Registered Shares") pursuant to the Office Depot, Inc. Long-Term Equity Incentive 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.

Office Depot, Inc.
July 22, 1998
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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

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 12, 1998 appearing in the Annual Report on Form 10-K of Office Depot, Inc. for the year ended December 27, 1997.

/s/ DELOITTE & TOUCHE LLP
Certified Public Accountants
Miami, Florida

July 22, 1998