

September 29, 2020

D. Anthony Scaglione
Chief Financial Officer
The ODP Corporation
6600 North Military Trail
Boca Raton, FL 33496

Re: The ODP Corporation
Form 10-K for the
Filed February 26,
File No. 001-10948

Fiscal Year Ended December 28, 2019
2020

Dear Mr. Scaglione:

We have completed our review of your filing. 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,

Division of Corporation Finance

Office of Trade & Services

cc:

Lorna Simms