Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Steve Odland Chairman and Chief Executive Officer Office Depot, Inc. 2200 Old Germantown Road Delray Beach, Florida 33445

Re: Office Depot, Inc.

Form 10-K for the Fiscal Year Ended December 30, 2006

Filed February 14, 2007

File No. 1-10948

Dear Mr. Odland:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief