

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K/A

/X/ Amendment No. 1 to Annual Report Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

For the fiscal year ended December 27, 1997

// Transition Report Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934 (No fee required)
for the transition period from to

Commission file number 1-10948

OFFICE DEPOT, INC.
(Exact name of registrant as specified in its charter)

Delaware

59-2663954

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

2200 Old Germantown Road, Delray Beach, Florida
(Address of principal executive offices)

33445
(Zip Code)

Registrant's telephone number, including area code: 561/278-4800

Securities registered pursuant to Section 12(b) of the Act:

TITLE OF EACH CLASS

NAME OF EACH EXCHANGE ON
WHICH REGISTERED

Common Stock, par value \$0.01 per share
Preferred Share Purchase Rights
Liquid Yield Option Notes due 2007 convertible into Common Stock
Liquid Yield Option Notes due 2008 convertible into Common Stock

New York Stock Exchange
New York Stock Exchange
New York Stock Exchange
New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark whether the registrant (1) has filed all reports
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of
1934 during the preceding 12 months (or for such shorter period that the
registrant was required to file such reports), and (2) has been subject to such
filing requirements for the past 90 days.

Yes X No

Indicate by check mark if disclosure of delinquent filers pursuant to
Item 405 of Regulation S-K is not contained herein and will not be contained,
to the best of the registrant's knowledge, in definitive proxy or information
statements incorporated by reference in Part III of this Form 10-K or any
amendment to this Form 10-K.

[X]

The aggregate market value of voting stock held by non-affiliates of
the registrant as of March 20, 1998 was approximately \$4,563,473,203.

As of March 20, 1998, the Registrant had 158,686,001 shares of Common
Stock outstanding.

Documents Incorporated by Reference

Portions of the Registrant's Annual Report to Stockholders for the fiscal
year ended December 27, 1997 are incorporated by reference in Part II, and the
Proxy Statement to be mailed to stockholders on or about April 22, 1998 for the
Annual Meeting to be held on May 26, 1998 is incorporated by reference in Part
III.

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The undersigned hereby amends its Annual Report on Form 10-K for the fiscal year ended December 27, 1997 by adding Exhibits 27.2 and 27.3 and by amending the Index to Exhibits to include such exhibits, as shown on the attached Index to Exhibits.

SIGNATURE

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on March 30, 1998.

OFFICE DEPOT, INC.

By: /s/ Barry J. Goldstein

Barry J. Goldstein
Executive Vice President - Finance,
Chief Financial Officer and Secretary

INDEX TO EXHIBITS

EXHIBIT NUMBER -----	EXHIBIT -----	Sequentially Numbered PAGE + -----
3.1	Restated Certificate of Incorporation, as amended to date	(1)
3.2	Bylaws	(2)
4.1	Form of certificate representing shares of Common Stock	(3)
4.2	Form of Indenture (including form of LYON) between the Company and The Bank of New York, as Trustee	(4)
4.3	Form of Indenture (including form of LYON) between the Company and Bankers Trust Company, as Trustee	(5)
4.4	Rights Agreement dated as of September 4, 1996 between Office Depot, Inc. and ChaseMellon Shareholder Services, L.L.C., as Rights Agent, including the form of Certificate of Designation, Preferences and Rights of Junior Participating Preferred Stock, Series A attached thereto as Exhibit A, the form of Rights Certificate attached thereto as Exhibit B and the Summary of Rights attached thereto as Exhibit C.	(6)
10.1	Stock Purchase Agreement, dated as of June 21, 1989, between the Company and Carrefour S.A.	(3)
10.2	Agreement and Plan of Reorganization, dated December 19, 1990, among the Company, The Office Club, Inc. and OD Sub Corp.	(3)
10.3	Stock Purchase Agreement, dated as of April 24, 1991, between the Company, Carrefour S.A. and Carrefour Nederland B. V.	(7)
10.4	Revolving Credit and Line of Credit Agreement dated as of February 20, 1998 by and among the Company and SunTrust Bank, Central Florida, National Association, individually and as Administrative Agent; Bank of America National Trust and Savings Association, individually and as Syndication Agent; NationsBank, National Association, individually and as Documentation Agent; Royal Bank of Canada, individually and as Co-Agent; Citibank, N.A., individually and as Co-Agent; The First National Bank of Chicago, individually and as Co-Agent; CoreStates Bank, N.A.; PNC Bank, National Association; Fifth Third Bank; and Hibernia National Bank. (Exhibits to the Revolving Credit and Line of Credit Agreement have been omitted, but a copy may be obtained free of charge upon request to the Company)	(8)
10.5	Office Depot, Inc. Long-Term Equity Incentive Plan*	(8)
10.6	Amended and Restated Agreement and Plan of Merger dated as of July 12, 1993 and amended and restated as of August 30, 1993 by and among the Company, Eastman Office Products Corporation, EOPC Acquisition Corp. and certain investors	(9)
10.7	1997-2001 Office Depot, Inc. Designated Executive Incentive Plan*	
10.8	Partnership Agreement, dated as of June 10, 1995, between the Company and Carrefour, a joint stock company incorporated under French law.	(10)
10.9	Form of Employment Agreement, dated as of September 4, 1996, by and between Office Depot, Inc. and each of F. Terry Bean, Thomas Kroeger and William P. Seltzer	(11)
10.10	Form of Employment Agreement, dated as of September 4, 1996, by and between Office Depot, Inc. and each of David I. Fuente, John C. Macatee, Barry J. Goldstein and Richard M. Bennington	(11)
10.11	Form of Indemnification Agreement, dated as of September 4, 1996, by and between Office Depot, Inc. and each of David I. Fuente, Cynthia R. Cohen, W. Scott Hedrick, James L. Heskett, Michael J. Myers, Peter J. Solomon, Barry J. Goldstein, F. Terry Bean, Richard M. Bennington, William P. Seltzer, John C. Macatee, Thomas Kroeger and R. John Schmidt, Jr.	(11)

EXHIBIT NUMBER -----	EXHIBIT -----	Sequentially Numbered PAGE + -----
10.12	Form of Employment Agreement, dated as of October 21, 1997, by and between Office Depot, Inc. and each of Richard M. Bennington, Barry J. Goldstein, John C. Macatee and William P. Seltzer	
13.1	Selected financial data, Management's Discussion and Analysis of Financial Condition and Results of Operations, and financial Statements and Independent Auditors' Report thereon excerpted from the Company's Annual Report to Stockholders	
21.1	List of the Company's subsidiaries	
23.1	Consent of Deloitte & Touche LLP	
27.1	Financial Data Schedule	
27.2	Restated Financial Data Schedules for the Year Ended December 28, 1996, Year Ended December 30, 1995, Quarter Ended March 30, 1996, Quarter Ended June 29, 1996, and Quarter Ended September 28, 1996	
27.3	Restated Financial Data Schedules for the Quarter Ended March 29, 1997, Quarter Ended June 28, 1997, and Quarter Ended September 27, 1997	

+	This information appears only in the manually signed original copies of this report.	
*	Management contract or compensatory plan or arrangement.	
(1)	Incorporated by reference to the respective exhibit to the Company's Proxy Statement for its 1995 Annual Meeting of Stockholders.	
(2)	Incorporated by reference to the Company's Quarterly Report on Form 10-Q, filed with the Commission on August 12, 1996.	
(3)	Incorporated by reference to the respective exhibit to the Company's Registration Statement No. 33-39473.	
(4)	Incorporated by reference to the respective exhibit to the Company's Registration Statement No. 33-54574.	
(5)	Incorporated by reference to the respective exhibit to the Company's Registration Statement No. 33-70378.	
(6)	Incorporated by reference to the Company's Current Report on Form 8-K, filed with the Commission on September 6, 1996.	
(7)	Incorporated by reference to the respective exhibit to the Company's Quarterly Report on Form 10-Q for the quarterly period ended June 29, 1991.	
(8)	Incorporated by reference to the respective exhibit to the Company's Proxy Statement for its 1997 Annual Meeting of Stockholders.	
(9)	Incorporated by reference to the respective exhibit to the Company's Registration Statement No. 33-51409.	
(10)	Incorporated by reference to the respective exhibit to the Company's Annual Report on Form 10-K for the year ended December 30, 1995.	
(11)	Incorporated by reference to the respective exhibit to the Company's Annual Report on Form 10-K for the year ended December 28, 1996.	

Upon request, the Company will furnish a copy of any exhibit to this report upon the payment of reasonable copying and mailing expenses.

THIS SCHEDULE CONTAINS RESTATED SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE FINANCIAL STATEMENTS OF OFFICE DEPOT, INC. FOR THE YEAR ENDED DECEMBER 28, 1996, YEAR ENDED DECEMBER 30, 1995, QUARTER ENDED MARCH 30, 1996, QUARTER ENDED JUNE 29, 1996, AND QUARTER ENDED SEPTEMBER 28, 1996, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

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YEAR	YEAR	3-MOS	6-MOS	9-MOS
DEC-28-1996	DEC-30-1995	DEC-28-1996	DEC-28-1996	DEC-29-1996
DEC-31-1995	JAN-01-1995	DEC-31-1995	DEC-31-1995	DEC-31-1995
DEC-28-1996	DEC-30-1995	MAR-30-1996	JUN-29-1996	SEP-28-1996
	51,398	61,993	36,462	17,589
	0	0	0	0
	234,211	187,476	199,543	202,958
	11,538	3,808	3,995	4,224
	1,324,506	1,258,413	1,266,901	1,252,500
1,821,596	1,730,999	1,688,668	1,645,860	1,705,009
	925,533	747,926	781,123	830,592
	253,885	182,844	199,853	216,196
	2,740,317	2,531,217	2,506,618	2,499,651
1,127,801	1,022,105	957,390	814,568	920,541
	559,096	498,219	489,225	591,359
	0	0	0	0
	0	0	0	0
	1,594	1,580	1,588	1,593
2,740,317	1,154,351	1,001,415	1,044,195	1,076,445
	2,531,217	2,506,618	2,499,651	2,590,817
	6,068,598	5,313,192	1,632,995	1,381,365
6,068,598	5,313,192	1,632,995	1,381,365	1,509,650
	4,700,910	4,110,334	1,277,617	1,056,661
	5,661,821	4,910,558	1,525,531	1,286,000
	167,396	158,557	45,773	41,693
	8,514	1,869	488	482
	26,078	22,551	5,311	6,570
	212,718	221,921	56,390	47,432
	83,676	89,522	22,907	19,195
129,042	132,399	33,483	28,237	31,858
	0	0	0	0
	0	0	0	0
	0	0	0	0
	129,042	132,399	33,483	28,237
	.82	.87	.21	.18
	.80	.83	.21	.18

THIS SCHEDULE CONTAINS RESTATED SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE FINANCIAL STATEMENTS OF OFFICE DEPOT, INC. FOR THE QUARTER ENDED MARCH 29, 1997, QUARTER ENDED JUNE 28, 1997, AND QUARTER ENDED SEPTEMBER 27, 1997, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

1,000

3-MOS			6-MOS			9-MOS		
DEC-27-1997	DEC-29-1996	MAR-29-1997	DEC-27-1997	DEC-29-1996	JUN-28-1997	DEC-27-1997	DEC-29-1996	SEP-27-1997
		84,585			69,905			194,093
		0			0			0
	379,350			248,149			283,909	
	13,369			14,531			18,088	
	1,241,371			1,154,705			1,203,777	
	1,734,695			1,655,555			1,898,614	
		946,089			963,990			1,000,893
	275,054			296,956			318,474	
	2,656,126			2,574,616			2,833,033	
991,276			871,656			1,055,528		
	422,897			426,900			454,984	
0			0			0		
	0			0			0	
	1,597			1,599			1,602	
	1,196,216			1,230,182			1,277,152	
2,656,126		2,574,616			2,833,033			
	1,772,444			3,304,269			4,994,544	
	1,772,444			3,304,269			4,994,544	
	1,372,903			2,514,194			3,835,381	
	1,648,311			3,068,298			4,630,066	
	47,378			94,270			144,870	
	2,081			4,526			9,076	
	5,504			10,513			15,994	
	64,146			114,575			186,143	
	25,359			45,314			73,150	
38,787			69,261			112,993		
	0			0			0	
	0			0			0	
	0			0			0	
	38,787			69,261			112,993	
	.25			.44			.72	
	.24			.43			.69	