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Office DEPOT

David C. Fannin
Executive Vice President &
General Counsel

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August 2, 2002

United States Securities & Exchange Commission
450 Fifth Street, N. W.
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY
AUG 2 2002

Attn: Jonathan G. Katz, Secretary of the Commission

Via facsimile and overnight delivery

(202) 942-2900; Fax Number (202) 942-9651

Re: Certifications Pursuant to Commission Order No. 4-460.

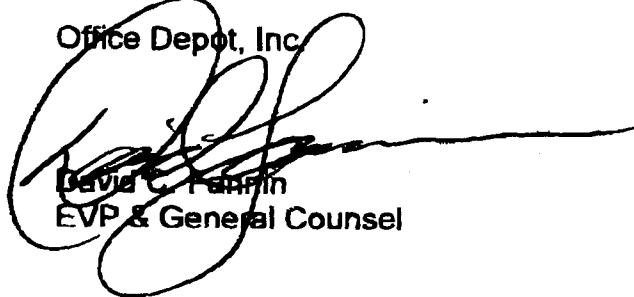
Gentlemen and Ladies:

Enclosed please find the certifications of the Chief Executive Officer of Office Depot, Inc., M. Bruce Nelson, and of our Chief Financial Officer, Charles E. Brown, in accordance with the requirements of Commission Order No. 4-460. If you have any questions, please feel free to contact us.

Please receipt stamp a copy of this letter and return it to me in the enclosed postage-paid envelope.

Sincerely,

Office Depot, Inc.



David C. Fannin
EVP & General Counsel

SEC\certification.transmittal.2002.august2

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Charles Brown, principal financial officer of Office Depot, Inc., state and attest that:

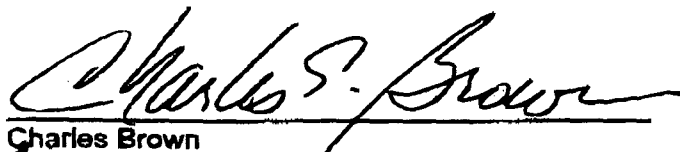
(1) to the best of my knowledge, based upon a review of the covered reports of Office Depot, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- The Annual Report on Form 10-K of Office Depot, Inc., filed with the Commission on March 19, 2002.
- All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Office Depot, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- Any amendments to any of the foregoing.


 Charles Brown
 Aug. 2, 2002

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State of Florida)
 Palm Beach County)

Subscribed and sworn to before me, a Notary Public, this 2nd day of August, 2002, by Charles Brown, known to me to be the principal financial officer of Office Depot, Inc.


 Notary Public

Commission Expires: July 13, 2006

