

AUDIT COMMITTEE CHARTER
Of
Office Depot, Inc.

Scope of Audit Committee's Responsibilities and
How it Carries Out Those Responsibilities

December 9, 2010

Purpose

The Audit Committee is appointed by the Board of Directors (the "Board") of Office Depot, Inc. (the "Company") to appoint, replace and oversee the Company's independent registered public accounting firm ("Independent Accountant") and to assist the Board in monitoring the systems of internal controls, the integrity of the financial reporting process, and the financial statements and reports of the Company; the performance of the Company's internal audit function ("Global Corporate Audit Services" or "GCAS"); assessing and mitigating business and financial risks to the Company; and the compliance by the Company with legal and regulatory requirements. The Audit Committee shall provide an open avenue for communication among the internal auditors, the Independent Accountant, Management and the Board of Directors.

Committee Membership

The Audit Committee shall consist of at least three members of the Board. The members of the Audit Committee shall meet the independence and experience requirements of the Securities and Exchange Commission ("SEC"), the New York Stock Exchange ("NYSE"), and, to the extent independence and experience requirements are established by such body, the Public Company Accounting Oversight Board ("PCAOB"). The Committee may invite other members of the Board of Directors to attend meetings of the Committee in a non-voting capacity but permitted to enter into the discussions of the Committee. All members of the Audit Committee shall be "financially literate" and at least one member of the Committee shall be designated by the Audit Committee as a "financial expert" as defined by applicable legislation and regulations, including without limitation the Sarbanes Oxley Act of 2002 (the "Act") and any regulations promulgated by the SEC, the NYSE or the PCAOB. The Company will provide the opportunity for continuing education paid by the Company. The members and chair of the Audit Committee shall be appointed annually by the Board, on the recommendation of the Governance & Nominating Committee of the Board. If an Audit Committee member simultaneously serves on the audit committees of more than three public companies, then in each case, the Board must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Company's Audit Committee and disclose such determination in the Company's annual proxy statement.

Meetings

The Committee shall meet at least four times a year, in regular session, and also shall meet each time the Company proposes to issue a press release with its quarterly or annual earnings information. Such 'earnings release' meetings may be combined with any regular quarterly meeting of the Committee or may be conducted telephonically, separately from the regular quarterly meetings of the Committee. The Committee may convene additional meetings, as circumstances require, at the call of the Chair, or any

two other members of the Committee. All Committee members are expected to attend each meeting, in person or via teleconference, or videoconference. The Committee shall invite members of management, auditors, internal or external legal counsel or others to attend meetings and provide pertinent information, as necessary. It will hold private meetings with the Independent Accountant, with the CCO (Chief Compliance Officer) and Chief Audit Executive, management and, if requested, with the General Counsel of the Company and/or outside counsel. The Committee also shall meet in executive sessions as desired by the Committee. Meeting agendas shall be prepared and provided in advance to members, along with appropriate briefing materials. Minutes shall be prepared by a Secretary or Assistant Secretary of the Company, and submitted to the Committee for its review and approval.

Committee Authority and Responsibilities

The Committee shall see that the following responsibilities are duly discharged in the manner prescribed by applicable law and regulations of the SEC, the NYSE and PCAOB or other applicable laws and regulations.

1. The Committee shall have the authority to retain special legal, accounting or other consultants to advise the Committee from time to time, and the Company shall pay the reasonable fees and expenses of any such legal, accounting or other consultant so engaged by the Committee. The Committee may request any officer or employee of the Company or the Company's outside counsel or Independent Accountant to attend a meeting of the Committee or to meet with any members of, or attorneys, accountants, or consultants to, the Committee.
2. The Committee shall make regular reports to the Board on its activities, the results of any special investigation conducted by it, and the results of any work performed by special counsel, accountants or consultants engaged by it. The Committee shall review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Independent Accountant, or the performance of the internal audit function.
3. The Committee shall be directly responsible for the appointment (or replacement if appropriate), compensation and oversight of the work of the Independent Accountant, and the Independent Accountant shall report directly to the Audit Committee.
4. The Committee shall be informed of all disagreements between management and the Independent Accountant regarding financial reporting. The Committee shall report regularly to the full Board of Directors on all actions taken pursuant to this Section of the Charter.
5. The Committee shall review and assure the independence of the firm serving as the Company's Independent Accountant. The Committee will evaluate annually the performance of the Company's Independent Accountant. Also, this evaluation shall include the review and evaluation of the lead partner of the firm. The Company shall not hire the Independent Accountant's lead partner, the concurring partner, or any other member of the audit engagement team who provides more than ten hours of audit, review or attest services in a position within the Company in a financial

reporting oversight role within the one-year period preceding the commencement of audit procedures as a member of the audit engagement team. The term “financial reporting oversight role” shall mean any individual who has direct responsibility for oversight over those who prepare the company’s financial statements and related information, such as MD&A.

6. The Independent Accountant shall not perform any non-audit work for the Company unless expressly authorized to do so by the Audit Committee, pursuant to procedures established for such purpose. The Committee shall approve any non-audit services, including tax services, proposed to be performed by the Independent Accountant serving as the Company’s principal outside audit firm, before such services are rendered to the Company. Such pre-approval may be provided by the Chair of the Committee, acting alone and without a meeting of the Committee, to whom pre-approval authority is hereby granted in accordance with the Act and regulations pursuant thereto; provided that the Chair reports to the Committee at its next meeting on all such pre-approved matters.
7. Under no circumstances shall the Committee or its Chair approve any non-audit service that is expressly prohibited by Section 201 of the Act. Any non-audit service approved by the Committee or its Chair shall be reported to the Company’s shareholders in the next periodic report required to be filed by the Company pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and regulations of the SEC.
8. The Committee shall at least annually, obtain and review a report by the Company’s Independent Accountant describing: the firm’s internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits carried out by the firm, and steps taken to deal with any such issues.
9. The Committee shall require that each Independent Accountant that performs an audit for the Company shall timely report to the Audit Committee (i) all critical accounting policies and practices used by the Company; (ii) all reasonably available alternative treatments of financial information within generally accepted accounting principles that have been discussed with management of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Accountant; and (iii) other material written communications between the Independent Accountant and management of the Company, such as any management letter or schedule of unadjusted differences.
10. The Committee shall discuss the Company’s annual audited financial statements and quarterly financial statements with management and the Independent Accountant, including the company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations”; and discuss the Company’s earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
11. In reviewing financial statements that reflect the earnings of the Company, the Committee shall make specific inquiry of the Chief Executive Officer and the Chief Financial Officer regarding the ‘quality of earnings’ of the Company, from a

subjective as well as an objective standpoint. Such review shall occur sufficiently in advance of the required filing date(s) for such reports to allow for meaningful input by the Committee.

12. The Committee shall review with management and the Independent Accountant the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, if any, and pending legal proceedings which may have a material effect on the financial statements.
13. The Committee shall review with the Independent Accountants, in advance of the annual audit, their audit scope and plan.

The Committee shall review with management and the Independent Accountant at the completion of the annual examination of the Company's financial statements:

- The Company's annual financial statements and related footnotes.
 - The Independent Accountant's audit of the financial statements and the accountants' report thereon.
 - The Independent Accountant's judgments about the quality, not just the acceptability, of the Company's accounting principles as applied in its financial reporting.
 - Any significant changes required in the Independent Accountant's audit plan.
 - Any serious difficulties or disputes with management encountered during the course of the audit.
 - Other matters related to the conduct of the audit, which are to be communicated to the Committee under generally accepted auditing standards.
 - Discuss with the Independent Accountant the matters required to be discussed by Statement on Auditing Standards No. 61 relating to the conduct of the audit.
14. The Committee shall require that the Independent Accountant performing audit services for the Company shall maintain the same person as the lead (or coordinating) audit partner (having primary responsibility for the audit) or the audit partner responsible for reviewing the audit, for more than five (5) fiscal years of the Company. The lead (or coordinating) audit partner shall be subject to reasonable approval by the Committee.
 15. The Committee shall establish policies for the Company with respect to hiring of employees or former employees of the Independent Accountant in accordance with SEC and NYSE rules.
 16. The Committee shall review with management, the Independent Accountant, and the CCO and Chief Audit Executive all interim annual financial reports, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" before they are filed with the SEC or other regulators. Also, the Committee shall discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee need not discuss in advance each instance in

which a company may provide earnings guidance, and it shall be sufficient that the Committee discuss generally with management the types of information disclosed by the Company, the manner of disclosure and the types of presentations made by management to financial analysts and investors.

17. The Company shall have an internal audit function. The Committee shall review and concur in the appointment, replacement, reassignment, or dismissal of the CCO and Chief Audit Executive. The CCO and Chief Audit Executive has a direct reporting line to the Chair of the Committee and shall be at liberty to advise such Chair as to any matter of concern with regard to the financial integrity of the Company and other matters under the purview of this Committee. The Audit Committee will annually review and provide input for the Chief Audit Executive's annual performance appraisal and compensation.
18. The Committee shall periodically inquire of management, the CCO and Chief Audit Executive, the Company's General Counsel and the Company's Independent Accountant about risks or exposures that may be material to the Company, and assess the Company's business risk management process and policies.
19. The Committee shall review and discuss with management, the Independent Accountant and the CCO and Chief Audit Executive:
 - The adequacy of the Company's internal controls including computerized information system controls and security.
 - Review with CEO and CFO, prior to giving their quarterly certifications, any significant deficiencies and material weaknesses in the design or operation of internal controls.
 - Any related significant findings and recommendations of the Independent Accountant and internal audit services together with management's responses thereto.
 - Any difficulties encountered in the course of their audits, including any restrictions on the scope of their work or access to required information.
 - Any changes required in the planned scope of their plan.
 - The Internal Auditing Department budget and staffing.
 - The Internal Auditing Department charter.
 - Annual scope and plan
 - GCAS's compliance with the IIA's Standards for the Professional Practice of Internal Auditing (Standards).
20. The Committee shall review with the General Counsel and the CCO and Chief Audit Executive legal and regulatory matters that, in the opinion of management, may have

a material impact on the financial statements, related Company compliance policies, and programs and reports received from regulators.

21. The Committee shall periodically review the Code of Ethical Behavior with the Company to ensure that it is adequate and up-to-date. The Committee also shall review with the CCO and Chief Audit Executive and the Company's General Counsel, the results of their review of the Company's monitoring of compliance with the Company's Code of Ethical Behavior.
22. The Committee shall establish (or ensure that there are established) procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (b) the confidential, anonymous submission directly to the Committee by employees of the Company or other parties as to concerns regarding questionable accounting or auditing matters.
23. The Committee shall review policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the internal auditor or the Independent Accountant.
24. The Committee shall review the results of the Loss Prevention audits and activities.
25. The Committee shall review and approve the Audit Committee Report for the Annual Report and Proxy.
26. The Committee shall create an agenda for the ensuing year or review and approve the agenda submitted by the CCO and Chief Audit Executive.
27. The Committee shall review this Charter at least once annually for the purpose of assessing the adequacy of this Charter and recommend any proposed changes to the Board of Directors, and shall perform an annual evaluation of its performance.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct actual audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the Independent Accountant. Nor is it the duty of the Audit Committee to conduct investigations, to resolve disagreements, if any, between management and the Independent Accountant or to assure compliance with laws and regulations and the Company's Code of Ethical Behavior.

As amended 12-09-10.