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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

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**POST-EFFECTIVE AMENDMENT NO. 2  
TO  
FORM S-8  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

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**The ODP Corporation**

(Exact Name of Registrant as Specified in Its Charter)

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**Delaware**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**85-1457062**  
(IRS Employer  
Identification No.)

**6600 North Military Trail  
Boca Raton, FL 33496**  
(Address of Principal Executive Offices) (Zip Code)

**ODP Corporation 2019 Long-Term Incentive Plan (f/k/a Office Depot, Inc. 2019 Long-Term Incentive Plan)  
ODP Corporation 2017 Long-Term Incentive Plan (f/k/a Office Depot, Inc. 2017 Long-Term Incentive Plan)  
ODP Corporation 2015 Long-Term Incentive Plan (f/k/a Office Depot, Inc. 2015 Long-Term Incentive Plan)  
2003 OfficeMax Incentive and Performance Plan  
2003 Director Stock Compensation Plan  
Director Stock Compensation Plan  
(Full Title of the Plans)**

**Sarah E. Hlavinka**  
**Executive Vice President, Chief Legal Officer, and Corporate Secretary**  
**The ODP Corporation**  
**6600 North Military Trail**  
**Boca Raton, FL 33496**  
**(561) 438-4800**

(Name, Address and Telephone Number, including Area Code, of Agent for Service)

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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**EXPLANATORY NOTE**  
**DEREGISTRATION OF SECURITIES**

Effective December 10, 2025, The ODP Corporation (the “Registrant”), has been acquired by ACR Ocean Resources LLC, a Delaware limited liability company (“Parent”), pursuant to that certain Agreement and Plan of Merger (the “Merger Agreement”), dated as of September 22, 2025, by and among the Registrant, Parent, and Vail Holdings 1, Inc., a Delaware corporation and a wholly owned subsidiary of Parent (“Merger Sub”). On the terms and subject to the conditions set forth in the Merger Agreement, Merger Sub merged with and into the Registrant (the “Merger”), with the Registrant continuing as the surviving corporation in the Merger and a wholly owned subsidiary of Parent. Parent and Merger Sub are each affiliated with investment funds managed by Atlas Holdings LLC.

As a result of the Merger, the Registrant has terminated all offerings and sales of the Registrant’s securities under the below-listed Registration Statements on Form S-8 (the “Registration Statements”), each as amended by a first post-effective amendment filed with the Securities and Exchange Commission (the “SEC”) on July 1, 2020 pursuant to Rule 414 under the Securities Act of 1933, as amended (the “Securities Act”), to notify the SEC that effective as of June 30, 2020, Office Depot, Inc. (the “Predecessor Registrant”), merged with and into Office Depot, LLC, an indirect wholly-owned subsidiary of the Registrant, as the “Successor Registrant”, pursuant to which the Predecessor Registrant became an indirect wholly-owned subsidiary of the Successor Registrant and to reflect that the Registrant had implemented a reverse stock split effective as of June 30, 2020 of the then-outstanding shares of Common Stock at a reverse stock split ratio of 1-for-10 and a corresponding reduction in the number of authorized shares of Common Stock (the “Reverse Stock Split”). The Registrant is no longer issuing securities under the ODP Corporation 2019 Long-Term Incentive Plan (the “2019 Plan”), the ODP Corporation 2017 Long-Term Incentive Plan (the “2017 Plan”), the ODP Corporation 2015 Long-Term Incentive Plan (the “2015 Plan”), the 2003 OfficeMax Incentive and Performance Plan (the “2003 Plan”), and the 2003 Director Stock Compensation Plan and the Director Stock Compensation Plan. Accordingly, the Registrant is filing this Post-Effective Amendment No. 2 to each Registration Statement to deregister any and all securities registered but unsold or otherwise unissued thereunder:

1. Registration Statement on [Form S-8](#) (File No. 333-231370), filed with the SEC on May 10, 2019, as amended by Post-Effective Amendment No. 1 to Form S-8, filed with the SEC on [July 1, 2020](#), registering the offer and sale of 3,400,000 shares of Common Stock (as adjusted to reflect the Reverse Stock Split) issuable under the ODP Corporation 2019 Long-Term Incentive Plan (f/k/a the Office Depot, Inc. 2019 Long-Term Incentive Plan);
2. Registration Statement on Form S-8 (File No. 333-219380), filed with the SEC on [July 20, 2017](#), as amended by Post-Effective Amendment No. 1 to Form S-8, filed with the SEC on [July 1, 2020](#), registering the offer and sale of 3,600,000 shares of Common Stock (as adjusted to reflect the Reverse Stock Split) issuable under the ODP Corporation 2017 Long-Term Incentive Plan (f/k/a the Office Depot, Inc. 2017 Long-Term Incentive Plan);
3. Registration Statement on Form S-8 (File No. 333-205084), filed with the SEC on [June 19, 2015](#), as amended by Post-Effective Amendment No. 1 to Form S-8, filed with the SEC on [July 1, 2020](#), registering the offer and sale of 4,700,000 shares of Common Stock (as adjusted to reflect the Reverse Stock Split) issuable under the ODP Corporation 2015 Long-Term Incentive Plan (f/k/a the Office Depot, Inc. 2015 Long-Term Incentive Plan); and
4. Registration Statement on Form S-8 (File No. 333-192185), filed with the SEC on [November 8, 2013](#), as amended by Post-Effective Amendment No. 1 to Form S-8, filed with the SEC on [July 1, 2020](#), registering the offer and sale of 4,765,261 shares of Common Stock (as adjusted to reflect the Reverse Stock Split) issuable under the 2003 OfficeMax Incentive and Performance Plan, the 2003 Director Stock Compensation Plan and the Director Stock Compensation Plan.

The Registrant, by filing this Post-Effective Amendment No. 2, hereby terminates the effectiveness of each Registration Statement. This Post-Effective Amendment No. 2 is being filed in accordance with an undertaking made by the Registrant in Part II of each Registration Statement to remove from registration, by means of a post-effective amendment, any securities that had been registered for issuance but remain unsold at the termination of the offering.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 2 to each Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boca Raton, State of Florida, on December 10, 2025.

THE ODP CORPORATION  
(Registrant)

By: /s/ Sarah E. Hlavinka

Name: Sarah E. Hlavinka

Title: Executive Vice President, Chief Legal Officer, and  
Corporate Secretary

No other person is required to sign this Post-Effective Amendment No. 2 to each Registration Statement in reliance upon Rule 478 under the Securities Act of 1933, as amended.