September 16, 2019

Yahui Zhou

Chief Executive Officer

Opera Limited

Gjerdrums vei 19, 0484

Oslo, Norway

Re: Opera Limited

Registration Statement on Form F-3

Filed September 10, 2019

File No. 333-233691

Dear Mr. Zhou:

This is to advise you that we have not reviewed and will not review your

registration

statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you

that the company and its management are responsible for the accuracy and adequacy of their

disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Edwin Kim, Staff Attorney, at (202) 551-3297 or Jan Woo, Legal Branch

Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of

Corporation Finance

Office of

Information Technologies

and Services

cc: Ben James, Esq.