

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
Office of
and Services

Corporation Finance
Information Technologies

cc: Ben James, Esq.