

November 6, 2020

Yahui Zhou  
Chairman and Chief Executive Officer  
Opera Limited  
Vitaminveien 4, 0485  
Oslo, Norway

Fiscal Year ended December 31, 2019  
2020

Re: Opera Limited  
Form 20-F for the  
Filed April 30,  
File No. 001-38588

Dear Mr. Zhou:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology