

VIA EDGAR

Division of Corporation Finance
Office of Information Technologies and Services
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
U. S. A.

Re: Opera Limited (CIK No. 0001737450)
Registration Statement on Form F-3 (File No. 333-233691)

Dear Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C (“Rule 461”) promulgated under the Securities Act of 1933, as amended, Opera Limited (the “Company”) hereby requests that the effectiveness of the above-referenced registration statement on Form F-3 (the “Registration Statement”) be accelerated to, and that the Registration Statement become effective at, 4:00 p.m., Eastern Time on September 16, 2019, or as soon thereafter as practicable.

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may be making an oral request of acceleration of the effectiveness of the Registration Statement in accordance with Rule 461. Such request may be made by an executive officer of the Company or by any attorney from the Company’s U.S. counsel, Kirkland & Ellis International LLP.

[Signature page follows]

Very truly yours,

Opera Limited

By: /s/ Yahui Zhou

Name: Yahui Zhou

Title: Chairman and Chief Executive Officer