



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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.