

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

November 6, 2020

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

Re: Opera Limited

Form 20-F for the Fiscal Year ended December 31, 2019

Filed April 30, 2020 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