



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2020

Ophir Sternberg  
Chief Executive Officer  
Opes Acquisition Corp.  
4218 NE 2nd Avenue  
Miami, FL 33137

**Re: Opes Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 25, 2020**  
**File No. 001-38417**

Dear Mr. Sternberg:

We have completed our review of your filings. 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 Trade & Services