

**Opes Acquisition Corp.**  
**c/o Axis Capital Management**  
**Park Plaza Torre I**  
**Javier Barros Sierra 540, Of. 103**  
**Col. Santa Fe**  
**01210 México City, México**

March 12, 2018

VIA EDGAR

Mr. John Reynolds  
Assistant Director  
Office of Beverage, Apparel and Mining  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**RE: Opes Acquisition Corp.**  
**Registration Statement on Form S-1**  
**File No. 333-223106**

Dear Mr. Reynolds:

Opes Acquisition Corp. (the "Company") hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the above-referenced Registration Statement so that such Registration Statement will become effective as of 4:00 p.m., Tuesday, March 13, 2018, or as soon thereafter as practicable.

Very truly yours,

OPES ACQUISITION CORP.

By: /s/ José Antonio Cañedo White  
Name: José Antonio Cañedo White  
Title: Chief Executive Officer