

EARLYBIRDCAPITAL, INC.
366 Madison Avenue | 8th Floor
New York, NY 10017

March 12, 2018

VIA EDGAR

Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549
Attn: Mr. John Reynolds, Assistant Director

Re: Opes Acquisition Corp. (the "Company")
Registration Statement on Form S-1
File No. 333-223106 (the "Registration Statement")

Dear Mr. Reynolds:

In connection with the Registration Statement on Form S-1 of Opes Acquisition Corp., the undersigned, which is acting as the representative of the underwriters of the offering, hereby requests acceleration of the effective date and time of the Registration Statement to 4:00 P.M., Tuesday, March 13, 2018, or as soon thereafter as practicable, pursuant to Rule 461 of the Securities Act of 1933.

Very truly yours,

EARLYBIRDCAPITAL, INC.

By: /s/ Steven Levine
Name: Steven Levine
Title: CEO
