

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 accordance with the provisions of Rule 460 under the Securities Act of 1933, the undersigned, as representative of the underwriters of the proposed offering of securities of Opes Acquisition Corp., hereby advises that approximately 468 copies of the preliminary prospectus, dated February 20, 2018, have been distributed to prospective underwriters and dealers, institutional investors, retail investors and others.

The undersigned has been informed by the participating dealers that, in accordance with Rule 15c2-8 under the Securities Exchange Act of 1934, copies of the preliminary prospectus, dated February 20, 2018, have been distributed to all persons to whom it is expected that confirmations of sale will be sent; and we have likewise so distributed copies to all customers of ours. We have adequate equity to underwrite a "firm commitment" offering.

Very truly yours,

EARLYBIRDCAPITAL, INC.

By: /s/ Steven Levine

Name: Steven Levine

Title: CEO

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