

NAKED BRAND GROUP LIMITED
c/o Bendon Limited
8 Airpark Drive
Airport Oaks
Auckland 2022, New Zealand

October 22, 2020

VIA EDGAR

Mr. Geoff Kruczek
Division of Corporation Finance
Office of Manufacturing
Securities and Exchange Commission
Washington, D.C. 20549

Re: Naked Brand Group Limited
Registration Statement on Form F-3
Filed October 15, 2020
File No. 333-249490

Dear Mr. Kruczek:

Naked Brand Group Limited 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 9:00 a.m., Monday, October 26, 2020, or as soon thereafter as practicable.

Very truly yours,

NAKED BRAND GROUP LIMITED

By: /s/ Justin Davis-Rice

Name: Justin Davis-Rice

Title: Executive Chairman
