

**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 19, 2020**  
**File No. 333-249547**

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

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