

NAKED BRAND GROUP LIMITED
c/o Bendon Limited
Building 7C, Huntley Street
Alexandria
NSW 2015, Australia

January 9, 2020

VIA EDGAR

Ms. Sherry Haywood
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 January 3, 2020
File No. 333-235801

Dear Ms. Haywood:

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 4:30 p.m., Monday, January 13, 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
