

**BENDON GROUP HOLDINGS LIMITED**  
**c/o Bendon Limited**  
**Building 7C, Huntley Street**  
**Alexandria**  
**NSW 2015, Australia**

April 25, 2018

Mr. John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and Mining  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: Bendon Group Holdings Limited**  
**Registration Statement on Form F-4**  
**Registration No. 333-223786**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Bendon Group Holdings Limited (the "Company") hereby requests that the effective date of the above-captioned Registration Statement be accelerated so that it will become effective on April 26, 2018 at 4:30 p.m., Eastern Time, or as soon thereafter as may be practicable.

We request that we be notified of such effectiveness by a telephone call to Eric Schwartz of Graubard Miller at (212) 818-8602.

Very truly yours,

BENDON GROUP HOLDINGS LIMITED

By: /s/ Justin Davis-Rice

Name: Justin Davis-Rice

Title: Executive Director

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