



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 4, 2018

Via E-mail

Carole Hochman
Chief Executive Officer
Naked Brand Group Inc.
180 Madison Avenue, Suite 505
New York, NY 10016

**Re: Naked Brand Group Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 20, 2018
File No. 001-37662**

Dear Ms. Hochman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director
Office of Beverages, Apparel, and
Mining

cc: Nanette C. Heide
Duane Morris LLP