



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2018

Justin Davis-Rice  
Chief Executive Officer  
Naked Brand Group Limited  
c/o Bendon Limited  
Building 7C, Huntley Street  
Alexandria  
NSW 2015, Australia

**Re: Naked Brand Group Limited  
Registration Statement on Form F-1  
Filed July 16, 2018  
File No. 333-226192**

Dear Mr. Davis-Rice:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Killoy at (202) 551-7576 with any questions.

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining