



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2020

Justin Davis-Rice  
Executive Chairman  
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-3**  
**Filed January 3, 2020**  
**File No. 333-235801**

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 Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing