

October 21, 2020

Justin Davis-Rice
Executive Chairman
NAKED BRAND GROUP Ltd
c/o Bendon Limited
1/23 Court Road, Double Bay
NSW 2028, Australia

Ltd
Statement on Form F-3
2020

Re: NAKED BRAND GROUP
Registration
Filed October 15,
File No. 333-249490

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.

Kruczek at (202) 551-3641 with any questions.

Please contact Geoff

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc:

David Alan Miller