

August 17, 2020

Justin Davis-Rice
Executive Chairman
Naked Brand Group Limited
c/o Bendon Limited
1/23 Court Road
Double Bay
NSW 2028, Australia

Limited
Statement on Form F-3
2020

Re: Naked Brand Group
Registration
Filed August 10,
File No. 333-243751

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing