

NAKED BRAND GROUP LIMITED
c/o Bendon Limited
8 Airpark Drive
Airport Oaks
Auckland 2022, New Zealand

August 20, 2020

VIA EDGAR

Mr. Edward M. Kelly
Division of Corporation Finance
Office of Manufacturing
Securities and Exchange Commission
Washington, D.C. 20549

Re: Naked Brand Group Limited
Registration Statement on Form F-3
Filed August 10, 2020
File No. 333-243751

Dear Mr. Kelly:

Naked Brand Group Limited hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the above-referenced registration statement so that such registration statement will become effective as of 4:00 p.m., Monday, August 24, 2020, or as soon thereafter as practicable.

Very truly yours,

NAKED BRAND GROUP LIMITED

By: /s/ Justin Davis-Rice

Name: Justin Davis-Rice

Title: Executive Chairman
