



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2019

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

**Re: Naked Brand Group Limited**  
**Registration Statement on Form F-3**  
**Filed June 20, 2019**  
**File No. 333-232229**

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.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining