

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

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

> Re: NAKED BRAND GROUP Ltd Registration Statement on Form F-3 Filed October 15, 2020 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.

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

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: David Alan Miller