

BENDON GROUP HOLDINGS LIMITED
c/o Bendon Limited
Building 7C, Huntley Street
Alexandria
NSW 2015, Australia

April 25, 2018

Mr. John Reynolds
Assistant Director
Office of Beverages, Apparel, and Mining
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Bendon Group Holdings Limited
Registration Statement on Form F-4
Registration No. 333-223786

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Bendon Group Holdings Limited (the "Company") hereby requests that the effective date of the above-captioned Registration Statement be accelerated so that it will become effective on April 26, 2018 at 4:30 p.m., Eastern Time, or as soon thereafter as may be practicable.

We request that we be notified of such effectiveness by a telephone call to Eric Schwartz of Graubard Miller at (212) 818-8602.

Very truly yours,

BENDON GROUP HOLDINGS LIMITED

By: /s/ Justin Davis-Rice

Name: Justin Davis-Rice

Title: Executive Director
