

**Naked Brand Group Limited
c/o Bendon Limited
Building 7C, Huntley Street
Alexandria
NSW 2015, Australia**

August 1, 2018

VIA EDGAR

Mr. Michael Killoy
Division of Corporation Finance
Office of Beverages, Apparel and Mining
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**RE: Naked Brand Group Limited
Registration Statement on Form F-1
File No. 333-226192**

Dear Mr. Killoy:

Naked Brand Group Limited (the "Company") 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., Friday, August 3, 2018, or as soon thereafter as practicable.

Very truly yours,

NAKED BRAND GROUP LIMITED

By: */s/ Justin Davis-Rice*

Name: Justin Davis-Rice

Title: Chief Executive Officer
