

NAKED BRAND GROUP LIMITED
c/o Bendon Limited
Building 7B, Huntley Street
Alexandria
NSW 2015, Australia

June 27, 2019

VIA EDGAR

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

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

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 9:30 a.m., Monday, July 1, 2019, 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
