

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

January 9, 2020

VIA EDGAR

Ms. Sherry Haywood  
Division of Corporation Finance  
Office of Manufacturing  
Securities and Exchange Commission  
Washington, D.C. 20549

**Re: Naked Brand Group Limited  
Registration Statement on Form F-3  
Filed January 3, 2020  
File No. 333-235801**

Dear Ms. Haywood:

Naked Brand Group Limited 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 4:30 p.m., Monday, January 13, 2020, 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

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