

NAKED BRAND GROUP LIMITED
c/o Bendon Limited
8 Airpark Drive
Airport Oaks
Auckland 2022, New Zealand

October 22, 2020

VIA EDGAR

Mr. Geoff Kruczek
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 October 15, 2020
File No. 333-249490**

Dear Mr. Kruczek:

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 9:00 a.m., Monday, October 26, 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
