

PricewaterhouseCoopers
West London Office
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The Directors
CLS Holdings plc
One Citadel Place
Tinworth Street
London
SW11 5EF

27 February 2003

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning with immediate effect as auditors of CLS Holdings plc registered number 02714781 and its subsidiaries*.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of CLS Holdings Limited and its subsidiaries*.

Yours faithfully

PricewaterhouseCoopers
PricewaterhouseCoopers

LLP6



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.

*CLS Holdings plc's subsidiaries with their registered numbers:

| | |
|--------------------------------------|----------|
| Bingram Limited | 01762922 |
| Brent House Limited | 02218794 |
| Brideglen Impex Limited | 02463899 |
| Buspace Studios Limited | 01964367 |
| Carlow House Limited | 02219526 |
| Chancel House Limited | 02907641 |
| Charlworth Limited | 03000681 |
| Citadel Finance Limited | 03377672 |
| Citadel Holdings Plc | 03358043 |
| C I Tower Investments Limited | 02471018 |
| CLSH Management Limited | 02879688 |
| CLS Sports Limited | 02237081 |
| Coombe Hill House Limited | 03205302 |
| Colne House Limited | 02131079 |
| Coventry House Limited | 02210046 |
| Deanery Street Limited | 02214890 |
| Dukes Road Limited | 03121994 |
| Durnvale Limited | 03075022 |
| Great West House Limited | 03206801 |
| Hammersmith London House Limited | 02112415 |
| Ingrove Limited | 02131692 |
| Instant Office Limited | 02122887 |
| Larkhall Lane Limited | 02073884 |
| Localright Limited | 02240596 |
| Misotis Investments International SA | FC015941 |
| Mirenwest Limited | 02991340 |
| Mohican Nominees Limited | 02522241 |
| New London House Limited | 02892695 |
| New Malden House Limited | 02505599 |
| New Printing House Square Limited | 02720262 |
| NYK Investments Limited | 02767722 |
| One Leicester Square Limited | 02322339 |
| Onslow Gardens Limited | 01627118 |
| Pantheon Securities Limited | FC016094 |
| Rayman Finance Limited | 02130919 |
| Rex House Limited | 01965907 |
| Southern House Limited | 02689539 |
| Seektask Limited | 01997893 |
| Spring Gardens Limited | 02230561 |
| Spring Gardens II Limited | 02446925 |
| Spring Gardens III Limited | 02118847 |
| Three Albert Embankment Limited | 02114695 |
| Vauxhall Cross Limited | 02809105 |
| Vista Centre Limited | 02329963 |

LLP6

SOUTHERN HOUSE LIMITED

One Citadel Place Tinworth Street London SE11 5EF

Telephone: 020 7582 7766 Fax: 020 7582 2363

The Registrar of Companies
Companies House
21 Bloomsbury Street
London
WC1B 3QW

18 March 2003

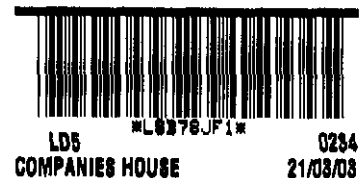
Dear Sir,

CLS Holdings plc, company number 02714781

And its subsidiaries:

Bingram Limited, company number 01762922
Brent House Limited, company number 02218794
Brideglen Impex Limited, company number 02463899
Buspace Studios Limited, company number 01964367
Carlow House Limited, company number 02219526
Chancel House Limited, company number 02907641
Charlworth Limited, company number 03000681
Citadel Finance Limited, company number 03377672
Citadel Holdings Plc, company number 03358043
C I Tower Investments Limited, company number 02471018
CLSH Management Limited, company number 02879688
CLS Sports Limited, company number 02237081
Coombe Hill House Limited, company number 03205302
Colne House Limited, company number 02131079
Coventry House Limited, company number 02210046
Deanery Street Limited, company number 02214890
Dukes Road Limited, company number 03121994
Durnvale Limited, company number 03075022
Great West House Limited, company number 03206801
Hammersmith London House Limited, company number 02112415
Ingrove Limited, company number 02131692
Instant Office Limited, company number 02122887
Larkhall Lane Limited, company number 02073884
Localright Limited, company number 02240596
Misotis Investments International SA, company number FC015941
Mirenwest Limited, company number 02991340
Mohican Nominees Limited, company number 02522241
New London House Limited, company number 02892695

Registered Office: as above
Registered Number: 2689539



New Malden House Limited, company number 02505599
New Printing House Square Limited, company number 02720262
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One Leicester Square Limited, company number 02322339
Onslow Gardens Limited, company number 01627118
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Vauxhall Cross Limited, company number 02809105
Vista Centre Limited, company number 02329963

In accordance with Section 392(3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors PricewaterhouseCoopers.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Steven Board', written in a cursive style.

Steven Board
Company Secretary