

Ms S.Ghinn
CLS Holdings Plc
86 Bondway
London
SW8 1SF

01 DEC 2008

28 November 2008

We hereby certify
this to be a true copy
of the original

 fcis

Dear Madam,

~~Bingram Limited (Company number: 1762922)~~
~~Charlworth Limited (Company number: 3000681)~~
~~Lunarstorm UK Limited (Company number: 5591799)~~
~~Keencroft Limited (Company number: 5214157)~~

This letter is formal notice of our resignation as auditors of the above companies with effect from 28 November 2008.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully



Deloitte & Touche LLP

SATURDAY



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COMPANIES HOUSE

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