

2714781

22 MAY 2007

RECEIVED

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The Directors
CLS Holdings plc
26th Floor
Portland House
Bressenden Place
London SW1E 5BG

21 May 2007

Our ref ABAS/AS54/RJP/pc

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of CLS Holdings plc, registered number 2714781 with effect from 22 May 2007

Statutory notice under Section 394

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 plc

Yours faithfully

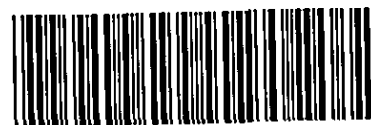
PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

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

[Signature]
[Signature]

FRIDAY



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COMPANIES HOUSE