



November 30, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission

Dear Sirs/Madams:

We refer to the prospectus of CLS Holdings USA, Inc. (the "Company") dated November 30, 2018.

We consent to being named and to the use, in the above-mentioned prospectus, of our report for CLS Holdings USA, Inc. dated August 28, 2018 to the shareholders of the Company on the following financial statements:

Consolidated balance sheet, statement of operations, statement of stockholder's equity (deficit) and cash flows as of May 31, 2018 and 2017, and the notes to the financial statements.

We consent to the use, in the above-mentioned prospectus, of our report for CLS Holdings USA, Inc. dated August 29, 2017 to the shareholders of the Company on the following financial statements:

Consolidated balance sheet, statement of operations, statement of stockholder's equity (deficit) and cash flows as of May 31, 2017 and 2016, and the notes to the financial statements.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audits of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Very truly yours,

M&K CPAS, PLLC

(signed) "M&K CPAS, PLLC"