

May 20, 2021

Ontario Securities Commission (***Principal Regulator***)
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Superintendent of Securities, Department of Justice and Public Safety, Prince Edward Island
Nova Scotia Securities Commission
Superintendent of Securities, Newfoundland and Labrador
Superintendent of Securities, Northwest Territories
Superintendent of Securities, Yukon Territory
Superintendent of Securities, Nunavut

Dear Sirs / Mesdames:

**Re: CLS Holdings USA, Inc. (the “Corporation” or “Issuer”)
Final Short Form Base Shelf Prospectus dated May 20, 2021 (the “Prospectus”)
SEDAR Project Number 03187491**

We refer to the Prospectus of the Corporation relating to the offer and issue of common shares, preferred shares, debt securities, subscription receipts, warrants and units of the Corporation from time to time during the 25-month period that the Prospectus remains valid.

We, as US counsel to the Company, hereby consent to the use of and reference to our firm name in the Prospectus as described under the headings “*Regulation and Licensure*” with respect to on-going U.S. federal and Nevada state regulatory compliance advice (the “**Disclosure**”) and to the reference to our firm name under the headings “*Compliance with Applicable State Law in the United States*”, “*Legal Matters*” and “*Interest of Experts*” and on page iii of the Prospectus.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the Disclosure referred to above or that is within our knowledge as a result of the services we performed.

Yours truly,

“CONNOR & CONNOR PLLC”