



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.

We refer to the Short Form Base Shelf Prospectus (the "Prospectus") of CLS Holdings, Inc. (the "Company") dated May 20, 2021 relating to the offering and issue of up to US\$25,000,000 Common Shares, Preferred Shares, Debt Securities, Subscription Receipts, Warrants and Units.

We consent to being named and to the use in the above-mentioned prospectus of our report for CLS Holdings USA, Inc., dated August 31, 2020 to the shareholders of the Company on the following financial statements:

Consolidated balance sheets, statements of operations, statements of stockholder's equity (deficit) and cash flows as of May 31, 2020 and 2019, 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"

M&K CPAS PLLC
Houston, Texas, United States