

PricewaterhouseCoopers
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The Directors
 CLS Holdings plc
 One Citadel Place
 Tinworth Street
 London
 SW11 5EF

27 February 2003

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning with immediate effect as auditors of CLS Holdings plc registered number 02714781 and its subsidiaries*.

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 Limited and its subsidiaries*.

Yours faithfully

PricewaterhouseCoopers
 PricewaterhouseCoopers

LLP6



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.

*CLS Holdings plc's subsidiaries with their registered numbers:

Bingram Limited	01762922
Brent House Limited	02218794
Brideglen Impex Limited	02463899
Buspace Studios Limited	01964367
Carlow House Limited	02219526
Chancel House Limited	02907641
Charlworth Limited	03000681
Citadel Finance Limited	03377672
Citadel Holdings Plc	03358043
C I Tower Investments Limited	02471018
CLSH Management Limited	02879688
CLS Sports Limited	02237081
Coombe Hill House Limited	03205302
Colne House Limited	02131079
Coventry House Limited	02210046
Deanery Street Limited	02214890
Dukes Road Limited	03121994
Durnvale Limited	03075022
Great West House Limited	03206801
Hammersmith London House Limited	02112415
Ingrove Limited	02131692
Instant Office Limited	02122887
Larkhall Lane Limited	02073884
Localright Limited	02240596
Misotis Investments International SA	FC015941
Mirenwest Limited	02991340
Mohican Nominees Limited	02522241
New London House Limited	02892695
New Malden House Limited	02505599
New Printing House Square Limited	02720262
NYK Investments Limited	02767722
One Leicester Square Limited	02322339
Onslow Gardens Limited	01627118
Pantheon Securities Limited	FC016094
Rayman Finance Limited	02130919
Rex House Limited	01965907
Southern House Limited	02689539
Seektask Limited	01997893
Spring Gardens Limited	02230561
Spring Gardens II Limited	02446925
Spring Gardens III Limited	02118847
Three Albert Embankment Limited	02114695
Vauxhall Cross Limited	02809105
Vista Centre Limited	02329963

LLP6

BINGRAM LIMITED

One Citadel Place, Tinworth Street, London SE11 5EF

Telephone: 020 7582 7766 Fax: 020 7582 2363

The Registrar of Companies
Companies House
21 Bloomsbury Street
London
WC1B 3QW

18 March 2003

Dear Sir,

CLS Holdings plc, company number 02714781

And its subsidiaries:

Bingram Limited, company number 01762922
Brent House Limited, company number 02218794
Brideglen Impex Limited, company number 02463899
Buspace Studios Limited, company number 01964367
Carlow House Limited, company number 02219526
Chancel House Limited, company number 02907641
Charlworth Limited, company number 03000681
Citadel Finance Limited, company number 03377672
Citadel Holdings Plc, company number 03358043
C I Tower Investments Limited, company number 02471018
CLSH Management Limited, company number 02879688
CLS Sports Limited, company number 02237081
Coombe Hill House Limited, company number 03205302
Colne House Limited, company number 02131079
Coventry House Limited, company number 02210046
Deanery Street Limited, company number 02214890
Dukes Road Limited, company number 03121994
Durnvale Limited, company number 03075022
Great West House Limited, company number 03206801
Hammersmith London House Limited, company number 02112415
Ingrove Limited, company number 02131692
Instant Office Limited, company number 02122887
Larkhall Lane Limited, company number 02073884
Localright Limited, company number 02240596
Misotis Investments International SA, company number FC015941



Mirenwest Limited, company number 02991340
Mohican Nominees Limited, company number 02522241
New London House Limited, company number 02892695
New Malden House Limited, company number 02505599
New Printing House Square Limited, company number 02720262
NYK Investments Limited, company number 02767722
One Leicester Square Limited, company number 02322339
Onslow Gardens Limited, company number 01627118
Pantheon Securities Limited, company number FC016094
Rayman Finance Limited, company number 02130919
Rex House Limited, company number 01965907
Southern House Limited, company number 02689539
Seektask Limited, company number 01997893
Spring Gardens Limited, company number 02230561
Spring Gardens II Limited, company number 02446925
Spring Gardens III Limited, company number 02118847
Three Albert Embankment Limited, company number 02114695
Vauxhall Cross Limited, company number 02809105
Vista Centre Limited, company number 02329963

In accordance with Section 392(3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors PricewaterhouseCoopers.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Steven Board', written in a cursive style.

Steven Board
Company Secretary