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26 April 2022

Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

Dear Sir / Madam

CLS Holdings Plc – registration number 02714781

In accordance with Section 521 of the Companies Act 2006, we enclose a copy of our statement of reasons connected with our ceasing to hold office as auditors of the above company which we consider should be brought to the attention of the members or creditors of the company.

Please stamp and return the enclosed postage-paid card to acknowledge receipt.

Yours Faithfully

*Deloitte LLP*

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