

CLS HOLDINGS USA, INC.  
11767 South Dixie Highway, Suite 115  
Miami, Florida 33156

April 10, 2019

Mr. Scott Anderegg  
United States Securities and Exchange Commission  
Office of Consumer Products  
100 F Street, NE, Mail Stop 3561  
Washington, D.C. 20549

Re: CLS Holdings USA, Inc. (the "**Registrant**")  
Registration Statement on Form S-1 (File No. 333-230576)

Dear Mr. Anderegg:

On behalf of CLS Holdings USA, Inc. (the "Company"), in accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 12:00 P.M. Eastern Time on April 12, 2019, or as soon thereafter as is practicable.

The Company acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ Jeffrey I. Binder  
Jeffrey I. Binder  
Chief Executive Officer