

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

July 13, 2021

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

Re: CLS Holdings USA, Inc.  
Registration Statement on Form S-1 (File No. 333-256989)

Dear Mr. Andereg:

On behalf of CLS Holdings USA, Inc., in accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the Securities and Exchange Commission take appropriate steps to cause the above-referenced Registration Statement to be declared effective at 9:00 A.M., Eastern Time, on July 15, 2021, or as soon thereafter as is practicable.

Once the registration statement has been declared effective, please confirm that event with our counsel, Kathleen L. Deutsch of Nelson Mullins Riley & Scarborough LLP, by email at [kathleen.deutsch@nelsonmullins.com](mailto:kathleen.deutsch@nelsonmullins.com) or by telephone at (561) 366-5320.

Sincerely,

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