

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

July 10, 2019

Ms. Katherine Bagley  
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. 333-232553)

Dear Ms. Bagley:

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 1:00 P.M., Eastern Time, on July 12, 2019, or as soon thereafter as is practicable.

Sincerely,

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