



**Calyxt, Inc.**  
2800 Mount Ridge Road  
Roseville, MN 55113

April 14, 2023

***CORRESPONDENCE FILED VIA EDGAR***

Office of Industrial Applications and Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Margaret Schwartz

Re: **Calyxt, Inc.**  
**Registration Statement on Form S-4 (File No. 333-269764)**

**Request for Acceleration of Effective Date**

Dear Ms. Schwartz:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Calyxt, Inc. (the "**Company**") hereby respectfully requests that the U.S. Securities and Exchange Commission accelerate the effective date and time of the above referenced Registration Statement on Form S-4 (the "**Registration Statement**") and declare the Registration Statement effective as of 3:00 p.m. Eastern Time on April 18, 2023, or as soon thereafter as practicable.

The Company requests that it be notified of such effectiveness by a telephone call to John Butler of Sidley Austin LLP at (212) 839-8513. Thank you for your attention to this matter.

cc: John Butler, Sidley Austin LLP  
Peter Devlin, Jones Day

Sincerely,

Calyxt, Inc.

/s/ Michael A. Carr  
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Michael A. Carr  
Chief Executive Officer