

September 21, 2022

Debra Frimerman
General Counsel
Calyxt, Inc.
2800 Mount Ridge Road
Roseville, MN 55113

Statement on Form S-3
2022

Re: Calyxt, Inc.
Registration

Filed September 19,
File No. 333-267499

Dear Ms. Frimerman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Peter E. Devlin