

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

February 1, 2018

Federico A. Tripodi Chief Executive Officer Calyxt, Inc. 600 County Road D West, Suite 8 New Brighton, MN 55112

> Re: Calyxt, Inc. Draft Registration Statement on Form S-1 Submitted January 25, 2018 CIK No. 0001705843

Dear Mr. Tripodi:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Julie Griffith at (202) 551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie Legal Branch Chief Office of Transportation and Leisure