



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2022

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

**Re: Calyxt, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 19, 2022**  
**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