



DIVISION OF
CORPORATION FINANCE

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

July 27, 2022

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

Re: Calyxt, Inc.
Registration Statement on Form S-3
Filed July 22, 2022
File No. 333-266302

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Peter E. Devlin, Esq.