

February 23, 2023

Michael A. Carr  
President and Chief Executive Officer  
Calyxt, Inc.  
2800 Mount Ridge Road  
Roseville, MN 55113

Statement on Form S-4  
2023

Re: Calyxt, Inc.  
Registration

Filed February 14,

File No. 333-269764

Dear Michael A. Carr:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

John H. Butler, Esq.