

January 24, 2022

William Koschak
Chief Financial Officer
Calyxt, Inc.
2800 Mount Ridge Road
Roseville, Minnesota 55113

Year Ended December 31, 2020

Period Ended September 30, 2021

Re: Calyxt, Inc.
Form 10-K for the
Form 10-Q for the
File No. 001-38161

Dear Mr. Koschak:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Debra Frimerman