

April 25, 2023

Frederick Vogt, Ph.D, J.D.  
Interim Chief Executive Officer and President, General Counsel  
IOVANCE BIOTHERAPEUTICS, INC.  
825 Industrial Road, Suite 400  
Can Carlos, CA 94070

BIOTHERAPEUTICS, INC.

Schedule 14A

2023

Re: IOVANCE

Preliminary Revised

Filed April 19,

File No. 001-36860

Dear Frederick Vogt:

We have completed our review of your filing. 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