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

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

IOVANCE BIOTHERAPEUTICS, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

75-3254381

(I.R.S. Employer Identification No.)

825 Industrial Road, Suite 400

San Carlos, CA

(Address of Principal Executive Offices)

94070

(Zip Code)

Iovance Biotherapeutics, Inc. 2021 Inducement Plan

(Full title of the Plan)

Frederick G. Vogt

Interim Chief Executive Officer and General Counsel

Iovance Biotherapeutics, Inc.

825 Industrial Road, Suite 400

San Carlos, California

(650) 260-7120

(Name, address and telephone number, including area code, of agent for service)

Copies to:

Emilio Ragosa

DLA Piper LLP (US)

51 John F. Kennedy Parkway, Suite 120

Short Hills, New Jersey 07078

Telephone: (973) 520-2550

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

This Registration Statement relates to the registration of an additional 750,000 shares (the “Shares”) of Iovance Biotherapeutics, Inc.’s (the “Registrant”) common stock, \$0.000041666 par value per share. The Shares are of the same class and relate to the same employee benefit plan, the Iovance Biotherapeutics, Inc. 2021 Inducement Plan, which was amended and restated effective as of January 12, 2022 (in the form attached hereto as Exhibit 99.1) (the “Inducement Plan”), as those registered pursuant to the Registrant’s registration statement on Form S-8, previously filed with the Securities and Exchange Commission on [September 23, 2021 \(Registration No. 333-259752\)](#). In accordance with General Instruction E of Form S-8, the contents of the Registrant’s registration statement on Form S-8 filed with the Securities and Exchange Commission on [September 23, 2021 \(Registration No. 333-259752\)](#) is incorporated herein by reference (solely to the extent the contents of such registration statement relate to the Inducement Plan) and the information required by Part II is omitted, except as supplemented by the information set forth below.

Item 8. Exhibits.

Exhibit No.	Description
4.1	Certificate of Incorporation of Registrant (incorporated herein by reference to Exhibit 3.3 to Registrant’s Current Report on Form 8-K filed with the Commission on June 2, 2017.)
4.2	Certificate of Amendment of Certificate of Incorporation of Registrant (incorporated herein by reference to Exhibit 3.1 to Registrant’s Current Report on Form 8-K filed with the Commission on June 27, 2017.)
4.3	Certificate of Amendment of Certificate of Incorporation of Registrant (incorporated herein by reference to Exhibit 3.1 to Registrant’s Current Report on Form 8-K filed with the Commission on June 11, 2019.)
4.4	Second Amended and Restated Bylaws of the Registrant (incorporated herein by reference to Exhibit 3.1 to Registrant’s Current Report on Form 8-K filed with the Commission on April 26, 2021).
4.5	Specimen of Stock Certificate (incorporated herein by reference to Exhibit 4.2 to the Registrant’s Annual Report on Form 10-K filed with the Commission on March 12, 2018).
5.1	Opinion of DLA Piper LLP (US) (filed herewith).
23.1	Consent of Ernst & Young LLP (filed herewith).
23.2	Consent of Marcum LLP (filed herewith).
23.3	Consent of DLA Piper LLP (US) (included in Exhibit 5.1).
24	Power of Attorney (contained on the signature page hereto).
99.1	Iovance Biotherapeutics, Inc. Amended and Restated 2021 Inducement Plan (incorporated by reference to Exhibit 10.13 to Registrant’s Annual Report on Form 10-K filed with the Commission on February 24, 2022).
99.2	Form of Iovance Biotherapeutics, Inc.’s Stock Option Grant Notice and Stock Option Agreement under the 2021 Inducement Plan (incorporated by reference to Exhibit 10.2 to Registrant’s Current Report on Form 8-K filed with the Commission on September 23, 2021).
99.3	Form of Iovance Biotherapeutics, Inc.’s Restricted Stock Unit Grant Notice and Restricted Stock Unit Agreement under the 2021 Inducement Plan (incorporated by reference to Exhibit 10.3 to Registrant’s Current Report on Form 8-K filed with the Commission on September 23, 2021).
107	Filing Fee Table (filed herewith).

SIGNATURE

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement with respect to the Iovance Biotherapeutics, Inc. 2021 Inducement Plan, to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Carlos, State of California, on March 11, 2022.

Iovance Biotherapeutics, Inc.

By: /s/ Frederick G. Vogt

Name: Frederick G. Vogt

Title: Interim CEO & General Counsel

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each individual whose signature appears below constitutes and appoints Frederick G. Vogt and Jean-Marc Bellemin, and each of them, his or her true and lawful attorneys-in-fact and agents with full power of substitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to sign any registration statement for the same offering covered by this registration statement that is to be effective on filing pursuant to Rule 462(b) promulgated under the Securities Act of 1933 and all post-effective amendments thereto, and to file the same, with all exhibits thereto and all documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or his or her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities on March 11, 2022.

Signature

Title

/s/ Frederick G. Vogt

Frederick G. Vogt, Ph.D., J.D.

Interim Chief Executive Officer and General Counsel
(Principal Executive Officer)

/s/ Jean-Marc Bellemin

Jean-Marc Bellemin

Chief Financial Officer and Treasurer
(Principal Financial and Accounting Officer)

/s/ Athena Countouriotis, M.D.

Athena Countouriotis, M.D.

Director

/s/ Iain Dukes, D. Phil.

Iain Dukes, D. Phil.

Director

/s/ Ryan Maynard

Ryan Maynard

Director

/s/ Merrill A. McPeak

Merrill A. McPeak

Director

/s/ Wayne Rothbaum

Wayne Rothbaum

Director

/s/ Michael Weiser, M.D.

Michael Weiser, M.D.

Director

OPINION OF DLA PIPER LLP (US)



DLA Piper LLP (US)
51 John F. Kennedy Parkway, Suite 120
Short Hills, New Jersey 07078
www.dlapiper.com
T: 973-520-2550
F: 973-520-2551
Attorney Responsible for Short Hills Office:
Emilio Ragosa

March 11, 2022

Iovance Biotherapeutics, Inc.
825 Industrial Road, Suite 400
San Carlos, California 94070

RE: Iovance Biotherapeutics, Inc.- Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Iovance Biotherapeutics, Inc., a Delaware corporation (the “Company”), in connection with the preparation of a Registration Statement on Form S-8 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Act”). The Registration Statement relates to the registration of an aggregate of 750,000 shares (the “Plan Shares”) of the Company’s common stock, \$0.000041666 par value per share, that may be issued pursuant to the Iovance Biotherapeutics, Inc. 2021 Inducement Plan, as amended (the “Plan”), as referenced in the Registration Statement.

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of the Certificate of Incorporation, as amended and the Second Amended and Restated Bylaws of the Company and such other documents, records and other instruments as we have deemed appropriate for purposes of the opinion set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that the Plan Shares have been duly authorized and, when and to the extent issued in accordance with the terms of the Plan and any award agreement entered into under the Plan, the Plan Shares will be validly issued, fully paid and nonassessable.

The opinion expressed herein is limited to the Delaware General Corporation Law.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the U.S. Securities and Exchange Commission thereunder.

Very truly yours,

/s/ DLA Piper LLP (US)

CONSENT OF ERNST & YOUNG LLP, INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2021 Inducement Plan of Iovance Biotherapeutics, Inc. of our reports dated February 24, 2022, with respect to the consolidated financial statements of Iovance Biotherapeutics, Inc. and the effectiveness of internal control over financial reporting of Iovance Biotherapeutics, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2021, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP
Redwood City, California
March 11, 2022

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of Iovance Biotherapeutics, Inc. on Form S-8 of our report dated February 25, 2021, with respect to our audits of the consolidated financial statements of Iovance Biotherapeutics, Inc. as of December 31, 2020 and for each of the two years in the period ended December 31, 2020 appearing in the Annual Report on Form 10-K of Iovance Biotherapeutics, Inc. for the year ended December 31, 2021.

/s/ Marcum LLP

Marcum LLP
New York, NY
March 11, 2022

Calculation Of Filing Fee Tables

Form S-8
(Form Type)

Iovance Biotherapeutics, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.000041666 per share	Rule 457(c) and Rule 457(h)	750,000(2)	\$ 12.79(3)	\$ 9,592,500	\$ 0.0000927	\$ 889.22
Total Offering Amounts							\$ 889.22
Total Fee Offsets							-
Net Fee Due							\$ 889.22

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of the Registrant's common stock that becomes issuable in respect of the securities identified in the above table by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration that increases the number of the Registrant's outstanding shares of common stock.
- (2) Represents 750,000 additional shares of common stock reserved for issuance under the Registrant's Amended and Restated 2021 Inducement Plan.
- (3) Estimated in accordance with Rule 457(c) and (h) under the Securities Act solely for the purpose of calculating the registration fee on the basis of \$12.79, the average of the high and low prices of the Registrant's common stock as reported on The Nasdaq Global Market on March 8, 2022.