

November 21, 2023

Frederick G. Vogt  
Interim Chief Executive Officer  
Iovance Biotherapeutics, Inc.  
825 Industrial Road  
Suite 400  
San Carlos , California

Biotherapeutics, Inc.

Fiscal Year Ended December 31, 2022

2023

Re: Iovance

Form 10-K for the

Filed February 28,

File No. 001-36860

Dear Frederick G. 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