

**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.)

**999 Skyway Road, Suite 150
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.
999 Skyway Road, Suite 150
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.

CALCULATION OF REGISTRATION FEE

Title of securities to be registered(1)	Amount to be registered(2)	Proposed maximum offering price per share(3)	Proposed maximum aggregate offering price(3)	Amount of registration fee
Common stock \$0.000041666 par value, to be issued pursuant to the Registrant's 2021 Inducement Plan	1,000,000 shares	\$ 23.77	\$ 23,770,000	\$ 2,593.31

- (1) The registration statement (the "Registration Statement") covers shares of Iovance Biotherapeutics, Inc.'s ("the Registrant") common stock, \$0.000041666 par value per share, ("Common Stock"), which are issuable pursuant to the Registrant's 2021 Inducement Plan, effective as of September 22, 2021 (the "Inducement Plan").
- (2) The Registration Statement shall also cover any additional shares of Common Stock which become issuable under the Inducement Plan by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration which results in an increase in the number of the outstanding shares of the Registrant's Common Stock.
- (3) Computed solely for purposes of this offering under Rule 457(c) and (h) of the Securities Act of 1933, as amended (the "Securities Act"), on the basis of the average of the high and low prices of the Registrant's Common Stock on Thursday, September 16, 2021 as reported by The Nasdaq Stock Market.

Proposed sales to take place as soon after the effective date of the Registration Statement as awards under the above-named plan are granted, exercised and/or distributed.

PART I

Information Required in the Section 10(a) Prospectus

Item 1. Plan Information.

The documents containing the information specified in Part I will be delivered in accordance with Form S-8 and Rule 428(b)(1) of the Securities Act. Such documents are not required to be, and are not, filed with the Securities and Exchange Commission (the "Commission"), either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. These documents, and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

Item 2. Registrant Information and Employee Plan Annual Information.

The written statement required by Item 2 is included in documents sent or given to participants in the Inducement Plan covered by this Registration Statement pursuant to Rule 428(b)(1) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference in this Registration Statement the following documents:

- (a) [The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2020, filed with the Commission on February 25, 2021](#) pursuant to Section 13(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), which contains the Registrant's audited financial statements for the latest fiscal year for which such statements have been filed;
- (b) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant's Annual Report on Form 10-K referred to in (a) above; and
- (c) [The Registrant's Registration Statement \(File No. 001-36860\) on Form 8-A12b/A filed with the Commission on July 27, 2017](#) pursuant to Section 12(b) of the 1934 Act, in which there is described the terms, rights, and provisions applicable to the Registrant's outstanding Common Stock.

All reports and definitive proxy or information statements filed pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which de-registers all securities then remaining unsold shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents. Unless expressly incorporated into this Registration Statement, a report furnished but not filed on Form 8-K under the Exchange Act shall not be incorporated by reference into this Registration Statement. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Registrant's certificate of incorporation, as amended, provides that, to the maximum extent permitted under applicable law, none of its directors will have any personal liability to Registrant or its stockholders for damages for breach of fiduciary duty as a director.

Section 102(b)(7) of the Delaware General Corporation Law allows a corporation to provide in its certificate of incorporation, as amended, that a director of the corporation will not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except where the director breached the duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase in violation of Delaware corporate law or obtained an improper personal benefit. Registrant's certificate of incorporation, as amended, provides for this limitation of liability.

Section 145 of the Delaware General Corporation Law provides, among other things, that a Delaware corporation may indemnify any person who was, is or is threatened to be made, party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of such corporation), by reason of the fact that such person is or was an officer, director, employee or agent of such corporation or is or was serving at the request of such corporation as a director, officer, employee or agent of another corporation or enterprise. The indemnity may include expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding, provided such person acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the corporation's best interests and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his or her conduct was unlawful. A Delaware corporation may indemnify any persons who were or are a party to any threatened, pending or completed action or suit by or in the right of the corporation by reason of the fact that such person is or was a director, officer, employee or agent of another corporation or enterprise. The indemnity may include expenses (including attorneys' fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit, provided such person acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the corporation's best interests, provided further that no indemnification is permitted without judicial approval if the officer, director, employee or agent is adjudged to be liable to the corporation. Where an officer or director is successful on the merits or otherwise in the defense of any action referred to above, the corporation must indemnify him or her against the expenses (including attorneys' fees) which such officer or director has actually and reasonably incurred.

The Registrant's certificate of incorporation, as amended, and bylaws, as amended, provide for indemnification of the Registrant's officers and directors to the fullest extent permitted by the Delaware General Corporation Law.

Registrant has also entered into indemnification agreements with certain of its directors and certain of its officers, or has relied on similar indemnification provisions contained in its bylaws, in which Registrant agrees, among other things, to indemnify them against certain liabilities that may arise by reason of their status or service as officers or directors.

Registrant maintains a general liability insurance policy that covers certain liabilities of its officers and directors arising out of claims based on acts or omissions in their capacities as such.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit No.	Description
4.1	<u>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.)</u>
4.2	<u>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.)</u>
4.3	<u>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.)</u>
4.4	<u>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).</u>
4.5	<u>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).</u>
5.1	<u>Opinion of DLA Piper LLP (US) (filed herewith).</u>
23.1	<u>Consent of Marcum LLP (filed herewith).</u>
23.2	<u>Consent of DLA Piper LLP (US) (included in Exhibit 5.1).</u>
24	<u>Power of Attorney (contained on the signature page hereto).</u>
99.1	<u>Iovance Biotherapeutics, Inc. 2021 Inducement Plan (incorporated by reference to Exhibit 10.1 to Registrant's Current Report on Form 8-K filed with the Commission on September 23, 2021).</u>
99.2	<u>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).</u>
99.3	<u>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).</u>

Item 9. Undertakings.

The undersigned Registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement; and
 - (iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that paragraphs (1)(i) and (1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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 September 23, 2021.

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 September 23, 2021.

<u>Signature</u>	<u>Title</u>
<u>/s/ Frederick G. Vogt</u> Frederick G. Vogt, Ph.D., J.D.	Interim Chief Executive Officer and General Counsel (Principal Executive Officer)
<u>/s/ Jean-Marc Bellemin</u> Jean-Marc Bellemin	Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)
<u>/s/ Athena Countouriotis, M.D.</u> Athena Countouriotis, M.D.	Director
<u>/s/ Iain Dukes, D. Phil.</u> Iain Dukes, D. Phil.	Director
<u>/s/ Ryan Maynard</u> Ryan Maynard	Director
<u>/s/ Merrill A. McPeak</u> Merrill A. McPeak	Director
<u>/s/ Wayne Rothbaum</u> Wayne Rothbaum	Director
<u>/s/ Michael Weiser, M.D.</u> Michael Weiser, M.D.	Director

OPINION OF DLA PIPER LLP (US)



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Andrew P. Gilbert

September 23, 2021
Iovance Biotherapeutics, Inc.
999 Skyway Road, Suite 150
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 1,000,000 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 (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 MARCUM LLP

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 2019 and for each of the three years in the period ended December 31, 2020, and our report dated February 25, 2021 with respect to our audit of the effectiveness of internal control over financial reporting of Iovance Biotherapeutics, Inc. as of December 31, 2020 appearing in the Annual Report on Form 10-K of Iovance Biotherapeutics, Inc. for the year ended December 31, 2020. We were dismissed as auditors on March 12, 2021 and, accordingly, we have not performed any audit or review procedures with respect to any financial statements appearing in such Prospectus for the periods after the date of our dismissal.

/s/ Marcum LLP

Marcum LLP
New York, NY
September 23, 2021
