
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 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 Number)

999 Skyway Road, Suite 150
San Carlos, California 94070
(Address of registrant's principal executive offices, including zip code)

Iovance Biotherapeutics, Inc. 2018 Equity Incentive Plan
(Full title of the plan)

Frederick G. Vogt, Ph.D., Esq.
General Counsel
Iovance Biotherapeutics, Inc.
999 Skyway Road, Suite 150
San Carlos, California 94070
(650) 260-7120
(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:
Istvan Benko
Tony Shin
TroyGould PC
1801 Century Park East, 16th Floor
Los Angeles, California 90067
(310) 553-4441

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

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a 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 each class of securities to be registered	Amount to be registered	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common stock, par value \$0.000041666 per share	6,000,000 ⁽¹⁾⁽²⁾	\$12.78 ⁽³⁾	\$76,650,000.00	\$9,542.93

- (1) The number of shares being registered represents (i) 6,000,000 shares of common stock, par value \$0.000041666 per share (“Common Stock”), of Iovance Biotherapeutics, Inc. (“Registrant”), issuable under Registrant’s 2018 Equity Incentive Plan (the “2018 Plan”).
- (2) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers any additional shares of common stock that may become issuable in the event of a stock split, stock dividend, recapitalization or other similar transactions.
- (3) Estimated solely for the purpose of calculating the registration fee in accordance with Rules 457(c) and 457(h) under the Securities Act based on the average of the high and low sale prices of the common stock as reported on the NASDAQ Global Market on September 7, 2018.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Item 1 and Item 2 of Part I of Form S-8 is omitted from this Registration Statement on Form S-8 (this “Registration Statement”) in accordance with Rule 428 under the Securities Act of 1933, as amended (the “Securities Act”), and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I will be sent or given to the participants in the 2018 Plan covered by this Registration Statement as required by Rule 428(b)(1) under the Securities Act. Such documents are not required to be filed with the Securities and Exchange Commission (the “SEC”), either as part of this Registration Statement or as a prospectus or prospectus supplement pursuant to Rule 424 under the Securities Act. These documents and the documents incorporated by reference herein pursuant to Item 3 of Part II of this Registration Statement, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. Incorporation of Documents by Reference

Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed with the SEC:

- Registrant's Annual Report on Form 10-K for the year ended December 31, 2017 filed with the SEC on March 12, 2018;
- Registrant's Quarterly Report on Form 10-Q for the period ended March 31, 2018, filed with the SEC on May 10, 2018;
- Registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2018 filed with the SEC on August 7, 2018;
- Registrant's Current Reports on Form 8-K filed with the SEC on January 8, 2018, January 24, 2018, January 25, 2018, January 29, 2018, February 12, 2018, March 1, 2018, March 14, 2018, April 6, 2018, June 7, 2018, June 8, 2018, August 6, 2018, and September 5, 2018, respectively;
- The parts of Registrant's Definitive Proxy Statement on Schedule 14A incorporated by reference into Registrant's Annual Report on Form 10-K filed with the SEC on April 25, 2018; and
- The description of Registrant's stock contained in the registration statement on Form 8-A12B/A filed with the SEC on July 27, 2017 pursuant to Section 12 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and any amendment or report filed for the purpose of updating such description.

All documents filed by Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents; provided, however, that documents or information deemed to have been furnished and not filed in accordance with the rules of the SEC shall not be deemed incorporated by reference into this Registration Statement. Any statement contained in this Registration Statement, in an amendment hereto or 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 amendment to this Registration Statement or in any document that is or is deemed to be incorporated by reference herein modifies or supersedes such statement.

Under no circumstances shall any information furnished prior to or subsequent to the date hereof under Item 2.02 or 7.01 of Form 8-K be deemed incorporated herein by reference unless such Form 8-K expressly provides to the contrary.

ITEM 4. Description of Securities

Not applicable.

ITEM 5. Interests of Named Experts and Counsel

TroyGould PC has rendered an opinion with respect to the validity of the shares of common stock issuable under the 2018 Plan. Some of the attorneys at TroyGould PC own shares of Registrant's common stock constituting in the aggregate less than 1% of Registrant's outstanding shares of common stock.

ITEM 6. Indemnification of Directors and Officers

Registrant's certificate of incorporation 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 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 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 and bylaws 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

<u>Exhibit No.</u>	<u>Description</u>
<u>4.1</u>	<u>Certificate of Incorporation of Registrant (incorporated herein by reference to Exhibit 3.3 of Registrant's Current Report on Form 8-K filed with the Commission on June 2, 2017).</u>
<u>4.2</u>	<u>Certificate of Amendment of Certificate of Incorporation of Registrant (incorporated herein by reference to Exhibit 3.1 of Registrant's current Report on Form 8-K filed with the Commission on June 27, 2017).</u>
<u>4.3</u>	<u>Bylaws of Registrant (incorporated herein by reference to Exhibit 3.4 of Registrant's Current Report on Form 8-K filed with the Commission on June 2, 2017).</u>
<u>4.4</u>	<u>Amendment to the Bylaws of Registrant (incorporated herein by reference to the Exhibit 3.2 to Registrant's Current Report on Form 8-K filed with the Commission on June 27, 2017).</u>
<u>4.5</u>	<u>Specimen Common Stock Certificate of Registrant (incorporated herein by reference to Exhibit 4.2 to Registrant's Annual Report on Form 10-K filed on March 12, 2018).</u>
<u>4.6</u>	<u>Iovance Biotherapeutics, Inc. 2018 Equity Incentive Plan (incorporated by reference to Appendix A of the Registrant's Definitive Proxy Statement filed on Form DEF 14A on April 25, 2018)</u>
<u>4.7</u>	<u>Form of ISO Stock Option Agreement under the 2018 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.2 of Registrant's quarterly Report on Form 10-Q filed with the Commission on August 7, 2018).</u>
<u>4.8</u>	<u>Form of NQSO Stock Option Agreement under the 2018 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.3 of Registrant's quarterly Report on Form 10-Q filed with the Commission on August 7, 2018).</u>
<u>5.1</u>	<u>Opinion of TroyGould PC</u>
<u>23.1</u>	<u>Consent of TroyGould PC (included in Exhibit 5.1)</u>
<u>23.2</u>	<u>Consent of Marcum LLP</u>
<u>23.3</u>	<u>Consent of Weinberg & Company, P.A.</u>
<u>24.1</u>	<u>Power of Attorney (included on the signature page herein)</u>

ITEM 9. Undertakings

(a) 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;

(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 (a)(1)(i) and (a)(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 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.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of 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 this 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.

(h) Insofar as indemnification for liabilities arising under the Securities Act of 1933 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 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 Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 to be signed on its behalf by the undersigned, thereunto duly authorized, in San Carlos, California, on September 7, 2018.

IOVANCE BIOTHERAPEUTICS, INC.

By: /s/ Maria Fardis
Maria Fardis, Ph.D.
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each individual whose signature appears below constitutes and appoints Maria Fardis and Timothy E. Morris and each of them, his/her true and lawful attorneys-in-fact and agents with full power of substitution and re-substitution, for him/her and in his/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 and filed pursuant to Rule 462 under the Securities Act of 1933, as amended, 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 might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or her or his 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, as amended, this Registration Statement has been signed by the following persons in the capacities indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Maria Fardis</u> Maria Fardis, Ph.D.	Chief Executive Officer and Director (Principal Executive Officer)	September 7, 2018
<u>/s/ Timothy E. Morris</u> Timothy E. Morris	Chief Financial Officer and Treasurer (Principal Financial Officer and Accounting Officer)	September 7, 2018
<u>/s/ Merrill A. McPeak</u> Merrill A. McPeak	Director	September 7, 2018
<u>/s/ Michael Weiser</u> Michael Weiser, M.D., Ph.D.	Director	September 7, 2018
<u>/s/ Wayne Rothbaum</u> Wayne Rothbaum	Director	September 7, 2018
<u>/s/ Ryan Maynard</u> Ryan Maynard	Director	September 7, 2018
<u>/s/ Iain Dukes</u> Iain Dukes, D. Phil.	Director	September 7, 2018

TroyGould PC
1801 Century Park East, 16th Floor
Los Angeles, California 90067

September 7, 2018

Iovance Biotherapeutics, Inc.
999 Skyway Road, Suite 150
San Carlos, California 94070

Ladies and Gentlemen:

We have acted as counsel to Iovance Biotherapeutics, Inc., a Delaware corporation (the "Company"), in connection with a Registration Statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "Commission") on or about the date of this opinion letter and relating to a total of 6,000,000 shares of common stock of the Company, par value \$0.000041666 per share (the "Shares"), issuable under the Company's 2018 Equity Incentive Plan (the "Plan"). This opinion letter is furnished to you at your request and in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act of 1933, as amended.

As a basis for rendering our opinion expressed below, we have reviewed originals or copies of originals, certified or otherwise identified to our satisfaction, of (i) the Registration Statement, (ii) the Plan, (iii) the Company's Certificate of Incorporation and Bylaws, each as amended to date, (iv) minutes or resolutions of the Company's Board of Directors pertaining to the adoption of the Plan and authorization and issuance of the Shares, the Registration Statement and related matters, and (v) such certificates of public officials, certificates of officers of the Company and other documents as we have considered necessary or appropriate as a basis for rendering our opinion.

With your permission, in order to render our opinion, we have made and relied upon such customary assumptions as we have deemed necessary or appropriate without any independent investigation or inquiry by us. Among other things, we have assumed that: all signatures on documents reviewed by us are genuine; all documents submitted to us as originals are authentic; and all documents submitted to us as copies conform to the originals of such documents, and such originals are authentic.

The law covered by our opinion expressed below is limited to the internal corporation laws of the State of Delaware (including applicable rules and regulations promulgated thereunder and applicable reported judicial decisions interpreting the same). We neither express nor imply any opinion with respect to any other laws or the laws of any other jurisdiction.

Based upon and subject to the foregoing, we are of the opinion that the Shares, when issued and paid for in accordance with the terms of the Registration Statement and the Plan, will be validly issued, fully paid, and non-assessable.

Iovance Biotherapeutics, Inc.
September 7, 2018
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This opinion letter is rendered to you solely in connection with the transactions contemplated by the Registration Statement and may not be relied upon for any other purpose. We consent to the filing with the Commission of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ TroyGould PC

TROYGOULD PC

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 March 12, 2018, with respect to our audits of the consolidated financial statements of Iovance Biotherapeutics, Inc. as of December 31, 2017 and 2016 and for each of the two years in the period ended December 31, 2017, and our report dated March 12, 2018 with respect to our audit of the effectiveness of internal control over financial reporting of Iovance Biotherapeutics, Inc. as of December 31, 2017 appearing in the Annual Report on Form 10-K of Iovance Biotherapeutics, Inc. for the year ended December 31, 2017.

/s/ Marcum llp

Marcum llp
New York, NY
September 7, 2018

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Iovance Biotherapeutics, Inc. (formerly known as Lion Biotechnologies, Inc.) of our report dated March 11, 2016, relating to the financial statements of Iovance Biotherapeutics, Inc. for the year ended December 31, 2015, which appear in Iovance Biotherapeutics, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2017 filed with the Securities and Exchange Commission on March 12, 2018. We also consent to the reference to our firm under the heading "Experts" in the Registration Statement.

/s/ Weinberg & Company, P.A.
Los Angeles, California
September 7, 2018
