



DIVISION OF
CORPORATION FINANCE

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

October 14, 2022

Peter Kies
Chief Financial Officer
Inovio Pharmaceuticals, Inc.
660 W. Germantown Pike, Suite 110
Plymouth Meeting, PA 19462

Re: Inovio Pharmaceuticals, Inc.
Form 10-K for the fiscal year ended December 31, 2021
Filed March 1, 2022
File No. 1-14888

Dear Peter Kies:

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 Industrial Applications and
Services