

INOVIO PHARMACEUTICALS, INC.

Form DEL AM

September 06, 2011

VIA EDGAR

U.S. Securities and Exchange Commission

Division of Investment Management

100 F Street, N.E.

Washington, D.C. 20549

September 6, 2011

Re: Form S-3 (the Registration Statement ) (File No. 333-176670)

Ladies and Gentlemen:

Pursuant to Rule 473 under the Securities Act of 1933, as amended (the Securities Act ), Inovio Pharmaceuticals, Inc. (the Registrant ) is hereby filing a delaying amendment with respect to the Registration Statement, which the Registrant filed on September 2, 2011.

**The Registrant hereby amends the Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that the Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.**

No fees are required in connection with this filing.

Pursuant to the requirements of the Securities Act and Rule 478 thereunder, this delaying amendment has been signed on behalf of the Registrant, in the City of Blue Bell and the Commonwealth of Pennsylvania, on the 6th day of September, 2011.

/s/ Peter Kies

By: Peter Kies

Title: Chief Financial Officer