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March 30, 2020

Ms. Lisa Vanjoske
Mr. Daniel Gordon
Division of Corporation Finance
Office of Life Sciences
U.S. Securities & Exchange Commission
100 F Street, NE Washington, D.C. 20549

Re: **OncoSec Medical Inc.**
Form 10-K for the fiscal year ended July 31, 2019 filed October 28, 2019
Form 10-Q for the quarterly period ended October 31, 2019 filed December 13, 2019
File No. 000-54318

Dear Ms. Vanjoske and Mr. Gordon:

At the request and on behalf of our client, OncoSec Medical Incorporated, (the “Company”), we hereby submit the following response to the comment of the Staff of the Securities and Exchange Commission (the “Staff”) received on March 10, 2020 by the Company (the “Request Letter”), related to the Company’s Form 10-K and Form 10-Q noted above. Our response is as follows and has been prepared by the Company with our assistance.

SEC Comment:

We refer to your response to prior comment 1, and your statement that you made the decision to exclude the minimum royalty percentage, as filed on Form 8-K as Exhibit 10.3 on October 11, 2019, on the basis that such information is (i) not material and (ii) would be competitively harmful if publicly disclosed. Please note that material information about your material agreements must be disclosed. Although you may request confidential treatment for specific provisions in these agreements that may cause substantial competitive harm, your disclosure should provide investors with information regarding the material provisions of those agreements that would allow investors to evaluate the agreements in the context of your business. We reiterate our comment in part with regard to the disclosure of “up to 20% royalties”. Please disclose the minimum royalty rate and a royalty range that does not exceed a 10-point range.

Company Response:

In response to the Staff’s comments, the Company proposes to disclose the requested information beginning in the Company’s next Form 10-Q for the period ended April 30, 2020. The Company proposes to include the following additional disclosure, where applicable, regarding minimum royalty rate and a royalty range under the License Agreement, substantially in the form below.

License Agreement and Services Agreement

Concurrently with the execution and delivery of the Purchase Agreements, the Company and CGP entered into a License Agreement (the “License Agreement”), which became effective upon the Closing. Pursuant to the License Agreement, the Company, among other things, granted CGP and its affiliates an exclusive, sublicensable, royalty-bearing license to develop, manufacture, commercialize, or otherwise exploit the Company’s current and future products, including TAVO and the VLA in the following territories: China Mainland, Hong Kong, Macau, Taiwan, Armenia, Azerbaijan, Bahrain, Bangladesh, Bhutan, Brunei, Burma, Cambodia, East Timor, Georgia, India, Indonesia, Jordan, Kazakhstan, Kuwait, Kyrgyzstan, Laos, Malaysia, Mongolia, Nepal, Oman, Pakistan, Papua New Guinea, Philippines, Qatar, Saudi Arabia, Singapore, South Korea, Sri Lanka, Tajikistan, Thailand, Turkmenistan, United Arab Emirates, Uzbekistan and Vietnam (the “Territory”). Under the terms of the License Agreement, CGP will pay the Company up to 20% royalties on the net sales (as defined in the License Agreement) of such products in the Territory during the applicable Royalty Term (as defined in the License Agreement) (such royalties, the “Royalties”).

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During the Royalty Term for a Licensed Product and a Region in the Territory, under no circumstances will the Royalties payable to Licensor hereunder in respect of such Licensed Product and such Region for a calendar half be less than ten percent (10%) of Net Sales of such Licensed Product for such Region for such calendar half, provided that such percentage shall be pro-rated if such Royalty Term ends in such calendar half.

In addition, the Company and Sirtex entered into a Services Agreement (the "Services Agreement") which became effective upon the Closing. Pursuant to the Services Agreement, the Company agreed, among other things, to pay Sirtex low single-digit royalties on the Net Sales (as defined in the Services Agreement) of all Products (defined as TAVO and VLA products and their accompanying generators, and any products (including, for clarity, combination products) incorporating or including such products and their accompanying generators), in all countries other than those in the Territory. In exchange for the royalty fee, Sirtex will provide the Company with certain services for these products, including key opinion leader management and engagement services, voice of customer (VOC) services, development of a go to market strategy, and pricing, reimbursement and market access services.

If either party believes that the other party has materially breached one or more of its material obligations under the License Agreement, then the non-breaching party may, following a cure period, terminate the License Agreement upon written notice to the breaching party, subject to other conditions. Licensee may terminate the License Agreement in its entirety for any reason or no reason upon prior written notice to Licensor. Additionally, the License Agreement may be terminated upon certain events involving bankruptcy or insolvency. If CGP terminates the License Agreement for convenience or the Company terminates the License Agreement due to CGP's breach or insolvency, then, subject to certain conditions, each party's rights and licenses will terminate, and CGP will have certain obligations to assign to the Company, or grant a right of reference under, certain regulatory documentation or approvals. If CGP terminates the License Agreement due to the Company's breach or insolvency, then CGP will have the option either to keep the License Agreement in effect with the royalty rate owed by CGP to the Company reduced by 50% or to terminate the License Agreement (in which case each party's rights and licenses will terminate, except that CGP will have the right to wind down certain clinical trials).

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If you have any questions or require further assistance, please do not hesitate to contact me.

Very truly yours,

/s/ Matthew W. Mamak

Matthew W. Mamak

CC: Daniel J. O'Connor, Chief Executive Officer and President
OncoSec Medical Incorporated
Robert J. DelAversano, Principal Accounting Officer and Controller
OncoSec Medical Incorporated
