

September 2, 2021

Kenneth A. Berlin  
President and Chief Executive Officer  
Advaxis, Inc.  
9 Deer Park Drive, Suite K-1  
Monmouth Junction, NJ 08852

Statement on Form S-4  
2021

Re: Advaxis, Inc.  
Registration

Filed August 25,  
File No. 333-259065

Dear Mr. Berlin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance  
Office of Life Sciences