



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2011

Via E-mail  
Punit Dhillon  
Chief Executive Officer  
OncoSec Medical Inc.  
4690 Executive Drive, Suite 250  
San Diego, CA 92121

**Re: OncoSec Medical Inc.**  
**Form 10-K for the fiscal year ended July 31, 2010**  
**Filed November 15, 2010**  
**Form 10-Q for the fiscal period ended April 30, 2011**  
**Filed June 14, 2011**  
**File No. 0-54318**

Dear Mr. Dhillon:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief