



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

DIVISION OF  
CORPORATION FINANCE

September 24, 2019

Christine Silverstein  
Chief Financial Officer  
Abeona Therapeutics Inc  
1330 Avenue of the Americas, 33rd Floor  
New York, NY 10019

**Re: Abeona Therapeutics Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 18, 2019**  
**File No. 001-15771**

Dear Ms. Silverstein:

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 Healthcare & Insurance