

June 5, 2018

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street NE
Washington, DC 20549
Attention: Ada Sarmiento

VIA EDGAR

**Re: Abeona Therapeutics Inc.
Registration Statement on Form S-3
Filed on June 1, 2018
File No. 333-224867**

Dear Ms. Sarmiento:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Abeona Therapeutics Inc. (the "Registrant") hereby requests that the effective date for the above-referenced Registration Statement on Form S-3 be accelerated so that it will be declared effective at 5:00 p.m., Eastern time, on June 7, 2018, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Morgan, Lewis & Bockius LLP, by calling John J. Concannon III at (617) 951-8874.

Very Truly Yours,

Abeona Therapeutics Inc.

By: /s/ Stephen B. Thompson

Name: Stephen B. Thompson

Title: Vice President Finance

cc: *John J. Concannon III, Morgan, Lewis & Bockius LLP*
