



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 31, 2017

VIA E-mail

Stephen B. Thompson  
Vice President Finance  
Abeona Therapeutics Inc.  
3333 Lee Parkway, Suite 600  
Dallas, TX 75219

**Re: Abeona Therapeutics Inc.**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed March 30, 2016**  
**File No. 001-15771**

Dear Mr. Thompson:

We have completed our review of your filings. 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,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance