

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO § 240.13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO § 240.13d-2.

(Amendment No. 2)\*

**Abeona Therapeutics Inc.**  
(Name of Issuer)

Common Stock, \$0.01 par value per share  
(Title of Class of Securities)

00289Y107  
(CUSIP Number)

December 31, 2020  
(Date of Event Which Requires Filing of this statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No: 00289Y107

	(1)	NAMES OF REPORTING PERSONS		
		CVI Investments, Inc.		
	(2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)	(a)	<input type="checkbox"/>
			(b)	<input type="checkbox"/>
	(3)	SEC USE ONLY		
	(4)	CITIZENSHIP OR PLACE OF ORGANIZATION		
		Cayman Islands		
NUMBER OF	(5)	SOLE VOTING POWER		
SHARES		0		
BENEFICIALLY	(6)	SHARED VOTING POWER **		
OWNED BY		0		
EACH	(7)	SOLE DISPOSITIVE POWER		
REPORTING		0		
PERSON WITH	(8)	SHARED DISPOSITIVE POWER **		
		0		
	(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
		0		

(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	<input type="checkbox"/>
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	0%	
(12)	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)	
	CO	

\*\* Heights Capital Management, Inc. is the investment manager to CVI Investments, Inc. and as such may exercise voting and dispositive power over these shares.

CUSIP No: 00289Y107

(1)	NAMES OF REPORTING PERSONS	
	Heights Capital Management, Inc.	
(2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)	(a) <input type="checkbox"/> (b) <input type="checkbox"/>
(3)	SEC USE ONLY	
(4)	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Delaware	
NUMBER OF	(5) SOLE VOTING POWER	
SHARES	0	
BENEFICIALLY	(6) SHARED VOTING POWER **	
OWNED BY	0	
EACH	(7) SOLE DISPOSITIVE POWER	
REPORTING	0	
PERSON WITH	(8) SHARED DISPOSITIVE POWER **	
	0	
(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	0	

(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	<input type="checkbox"/>
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	0%	
(12)	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)	
	CO	

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CUSIP No: 00289Y107

Item 1.

(a) Name of Issuer  
Abeona Therapeutics Inc. (the "Company")

(b) Address of Issuer's Principal Executive Offices

1330 Avenue of the Americas, 33<sup>rd</sup> Fl., New York, NY 10019

Item 2(a) Name of Person Filing

This statement is filed by the entities listed below, who are collectively referred to herein as "Reporting Persons," with respect to the shares of common stock of the Company, \$0.01 par value per share (the "Shares").

- (i) CVI Investments, Inc.
- (ii) Heights Capital Management, Inc.

Item 2(b) Address of Principal Business Office or, if none, Residence

The address of the principal business office of CVI Investments, Inc. is:

P.O. Box 309GT  
Ugland House  
South Church Street  
George Town  
Grand Cayman  
KY1-1104  
Cayman Islands

The address of the principal business office of Heights Capital Management, Inc. is:

101 California Street, Suite 3250  
San Francisco, California 94111

Item 2(c) Citizenship

Citizenship is set forth in Row 4 of the cover page for each Reporting Person hereto and is incorporated herein by reference for each such Reporting Person.

Item 2(d) Title of Class of Securities

Common stock, \$0.01 par value per share

Item 2(e) CUSIP Number

00289Y107

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Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a)  Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b)  Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J);
- (k)  Group, in accordance with Rule 13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J), please specify the type of institution: \_\_\_\_\_

Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

The information required by Items 4(a) – (c) is set forth in Rows 5 – 11 of the cover page for each Reporting Person hereto and is incorporated herein by reference for each such Reporting Person.

Heights Capital Management, Inc., which serves as the investment manager to CVI Investments, Inc., may be deemed to be the beneficial owner of all Shares owned by CVI Investments, Inc. Each of the Reporting Persons hereby disclaims any beneficial ownership of any such Shares, except for their pecuniary interest therein.

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following:

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person

Not applicable.

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Item 8. Identification and Classification of Members of the Group

Not applicable.

Item 9. Notice of Dissolution of Group

Not applicable.

Item 10. Certification

By signing below each of the undersigned certifies that, to the best of its knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURES

After reasonable inquiry and to the best of its knowledge and belief, each of the undersigned certifies that the information with respect to it set forth in this statement is true, complete, and correct.

Dated: February 10, 2021

CVI INVESTMENTS, INC.

HEIGHTS CAPITAL MANAGEMENT, INC.

By: Heights Capital Management, Inc.  
pursuant to a Limited Power of Attorney, a copy of which was previously filed

By: /s/ Brian Sopinsky  
Name: Brian Sopinsky  
Title: Secretary

By: /s/ Brian Sopinsky  
Name: Brian Sopinsky  
Title: Secretary

CUSIP No: 00289Y107

EXHIBIT INDEX

EXHIBIT	DESCRIPTION
I	Limited Power of Attorney*
II	Joint Filing Agreement*

\*Previously filed