
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K/A
Amendment No. 1

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): **October 5, 2018 (September 28, 2018)**

ABEONA THERAPEUTICS INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

001-15771
(Commission File Number)

83-0221517
(I.R.S. Employer Identification No.)

**1330 Avenue of the Americas, 33rd Floor,
New York, NY 10019**
(Address of principal executive offices) (Zip Code)

(646) 813-4712
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 5.02. Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

As a correction, clarifying the disclosure by Abeona Therapeutics, Inc. (the “Company”) in its Current Report on Form 8-K dated October 4, 2018 (assigned a filing date of October 5, 2018) (the “Original Form 8-K”), Stephen B. Thompson, the Company’s Senior Vice President Finance and Administration, Chief Accounting Officer (principal financial officer), Treasurer, and Secretary, notified the Company on October 5, 2018 (not as previously reported as September 28, 2018, when the terms of his retirement were only being considered and discussed), that he will retire from the Company effective December 31, 2018 and has agreed to assist the Company until such time to ensure a smooth transition. The Company and Mr. Thompson finalized to the terms of Mr. Thompson’s retirement and transition plan and entered into a letter agreement to memorialize such agreement, a copy of which is filed herewith as Exhibit 10.1.

Pursuant to the letter agreement, among other things, Mr. Thompson will perform such transition duties as may be requested by the Company. Mr. Thompson will receive his current annual base salary through December 31, 2018 and will receive a pro-rated target bonus. Mr. Thompson will also have up to twelve months (or the earlier expiration) to exercise all vested stock options.

Except as set forth above, there are no changes or updates to disclosures reported in the Original Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Description

10.1 Letter of Agreement dated October 5, 2018 by and between the Company and Stephen B. Thompson

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Abeona Therapeutics Inc.
(Registrant)

By: /s/ Stephen B. Thompson

Name: Stephen B. Thompson

Title: Sr. Vice President Finance and Administration
Chief Accounting Officer

Date: October 9, 2018

VIA ELECTRONIC MAIL

October 5, 2018

Stephen Thompson

Dear Steve:

Congratulations once again on your retirement. I want to thank you for your years of service and many contributions. This letter of agreement outlines the terms of your separation from employment with Abeona Therapeutics Inc. (the "Company"), which will be further agreed to in a definitive separation agreement containing all the terms and conditions of your separation ("Separation Agreement"). You and the Company agree as follows:

1. **Separation Date; Transition Period** - Your effective date of separation from the Company will be December 31, 2018 (the "Separation Date").

The period between the date you execute the Separation Agreement with the Company and the Separation Date will be a transition period (the "Transition Period"), during which time you agree to reasonably assist the Company with the transition of your job duties and to perform any other transition duties as may be reasonably requested by the Company (collectively, the "Transition Duties"). The Company shall maintain, at the Company's cost and expense, your current level of benefits (health/medical and any other applicable benefits) and salary at all times during the Transition Period.

2. **Compensation/Severance Benefits**

- (a) The Company will pay your current annual base salary through the Separation Date in accordance with the Company's usual payroll guidelines and practices.
- (b) Within sixty (60) days following the Separation Date, you will be paid an additional amount equal to your pro-rated target bonus for the period ending the date of the Separation Agreement.
- (c) You will further be paid for any accrued but unused vacation days, and will be reimbursed for previously submitted, but un-reimbursed, business expenses in accordance with the Company's usual guidelines and practices.

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3. All stock options that have vested as of the Separation Date, if any, must be exercised by the earlier of 12 months of the Separation Date or the expiration of the option.

Once again, congratulations and best of luck in your retirement.

Very truly yours,

Abeona Therapeutics, Inc.

By: /s/ Carsten Thiel

F. Carsten Thiel, Ph.D.
Chief Executive Officer

I hereby agree to the terms and conditions set forth above.

/s/ Stephen Thompson
Stephen Thompson

Date 10/5/18

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