

**Abeona Therapeutics Inc.**  
**1330 Avenue of the Americas, 33rd Floor**  
**New York, NY 10019**

October 19, 2021

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

**VIA EDGAR**

**Re: Abeona Therapeutics Inc.**  
**Registration Statement on Form S-3**  
**Filed on June 7, 2021**  
**File No. 333-256850**

Dear Mr. Edwards:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (File No. 333-256850) (the "**Registration Statement**") of Abeona Therapeutics Inc. We respectfully request that the Registration Statement become effective as of 4:00 p.m., Eastern time, on October 22, 2021, 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 Brian V. Soares at (202) 739-5482 or John J. Concannon III at (617) 951-8874.

Very Truly Yours,

Abeona Therapeutics Inc.

By: /s/ Edward Carr

Name: Edward Carr

Title: Chief Financial Officer

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

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