

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 8-K

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

Date of report (Date of earliest event reported): May 2, 2024

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.)

**6555 Carnegie Ave, 4th Floor
Cleveland, OH 44103**

(Address of principal executive offices) (Zip Code)

(646) 813-4701

(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)) Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Trading Symbol	Name of each exchange on which registered
Common Stock, \$0.01 par value	ABEO	The Nasdaq Capital Market

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 2.02 Results of Operations and Financial Condition.

Abeona Therapeutics Inc. (the "Company") expects to report that, as of March 31, 2024, the Company's cash, cash equivalents, restricted cash and short-term investments were approximately \$62.7 million. This financial information is preliminary and subject to change in connection with the completion of the Company's financial statements for the quarter ended March 31, 2024. The Company's independent registered public accounting firm has not audited, reviewed, compiled or performed any procedures with respect to this unaudited preliminary financial information and does not express an opinion or any other form of assurance with respect thereto. Accordingly, investors should not place undue reliance on this information. Additional information and disclosures would be required for a more complete understanding of the Company's financial condition, liquidity and results of operations as of March 31, 2024. The Company assumes no duty to update this preliminary estimate except as required by law.

The information furnished pursuant to this Item 2.02 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities under that Section and shall not be deemed to be incorporated by reference into any filing of the Company under the Securities Act of 1933 or the Exchange Act.

Item 8.01 Other Events.

On May 2, 2024, the Company delivered written notice to the placement agent that it was suspending and terminating the prospectus supplement, dated June 7, 2023 (the "ATM Prospectus Supplement"), to the prospectus dated October 22, 2021, relating to up to \$106,000,000 of the Company's common shares that may be issued and sold pursuant to the Open Market Sale AgreementSM, dated as of August 17, 2018, as amended, by and between the Company and the placement agent (the "Sales Agreement"). The Company will not make any sales of its common shares pursuant to the Sales Agreement, unless and until a new prospectus, prospectus supplement or registration statement is filed. Other

than the termination of the ATM Prospectus Supplement, the Sales Agreement remains in full force and effect.

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/ Joseph Vazzano
Name: Joseph Vazzano
Title: Chief Financial Officer

Date: May 3, 2024
