

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB Number: 3235-0287
Estimated average burden
hours per response: 0.5

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934
or Section 30(h) of the Investment Company Act of 1940

Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan for the purchase or sale of equity securities of the issuer that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.

<p>2. Issuer Name and Ticker or Trading Symbol <u>ABEONA THERAPEUTICS INC. [ABEO]</u></p>	<p>5. Relationship of Reporting Person(s) to Issuer (Check all applicable)</p>											
<p>3. Date of Earliest Transaction (Month/Day/Year) 01/20/2026</p>	<table border="0"> <tr> <td data-bbox="1165 511 1222 515">Director</td> <td data-bbox="1375 511 1465 515">10% Owner</td> </tr> <tr> <td data-bbox="1126 523 1165 530"><input checked="" type="checkbox"/></td> <td data-bbox="1222 523 1279 530">Officer (give title</td> <td data-bbox="1375 523 1491 530">Other (specify</td> </tr> <tr> <td></td> <td data-bbox="1222 530 1241 536">below)</td> <td data-bbox="1375 530 1432 536">below)</td> </tr> <tr> <td colspan="3" data-bbox="1196 566 1419 570" style="text-align: center;">Chief Commercial Officer</td> </tr> </table>	Director	10% Owner	<input checked="" type="checkbox"/>	Officer (give title	Other (specify		below)	below)	Chief Commercial Officer		
Director	10% Owner											
<input checked="" type="checkbox"/>	Officer (give title	Other (specify										
	below)	below)										
Chief Commercial Officer												
<p>4. If Amendment, Date of Original Filed (Month/Day/Year)</p>	<p>6. Individual or Joint/Group Filing (Check Applicable Line)</p>											
	<table border="0"> <tr> <td data-bbox="1126 572 1145 576"><input checked="" type="checkbox"/></td> <td data-bbox="1165 572 1419 576">Form filed by One Reporting Person</td> </tr> <tr> <td colspan="2" data-bbox="1165 578 1432 585" style="text-align: center;">Form filed by More than One Reporting Person</td> </tr> </table>	<input checked="" type="checkbox"/>	Form filed by One Reporting Person	Form filed by More than One Reporting Person								
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Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	01/20/2026		A		76,621 ⁽¹⁾	A	\$0.00	331,229	D	
Common Stock	01/22/2026		S ⁽²⁾		12,610	D	\$5.2861 ⁽³⁾	318,619	D	

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
						Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Explanation of Responses:

1. The restricted stock will vest one-third on each of January 20, 2027, January 20, 2028, and January 20, 2029
2. The sale reported in this Form 4 was to cover tax obligations associated with the vesting of restricted stock awards.
3. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$5.28 to \$5.35 inclusive. The reporting person undertakes to provide the issuer, any security holder of the issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth above.

/s/ Joseph Vazzano, as Attorney-in-fact 01/26/2026

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.