

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

February 18, 2020

Edward Sturchio General Counsel Abeona Therapeutics Inc. 1330 Avenue of the Americas, 33rd Floor New York, NY 10019

Re: Abeona Therapeutics Inc.

Form 10-Q

Exhibit No. 10.4 - First Amendment to License Agreement, dated November 1, 2019,

between the Company and REGENXBIO Inc.

Filed November 12, 2019 File No. 001-15771

Dear Mr. Sturchio:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance