



October 11, 2023

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Finance  
100 F Street NE  
Washington, D.C. 20549

Attn: Aisha Adegbuyi and Christian Windsor

**Re: Abacus Life, Inc.**  
**Registration Statement on Form S-1**  
**Filed July 25, 2023**  
**File No. 333-273411**

Dear Ms. Adegbuyi and Mr. Windsor:

Abacus Life, Inc. (the "**Registrant**") hereby requests, pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-captioned Registration Statement, as amended, to 4:00 P.M. Washington, D.C. time, on October 13, 2023 or as soon as practicable thereafter, unless the Registrant notifies you otherwise prior to such time.

Very truly yours,

ABACUS LIFE, INC.

/s/ Jay Jackson

By:

Jay Jackson  
Chief Executive Officer

cc: Brian Casey, Locke Lord LLP  
Thomas Bohac, Locke Lord LLP  
Robert Evans III, Locke Lord LLP