

| OMB APPROVAL | |
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

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

| | | |
|--|---|--|
| 1. Name and Address of Reporting Person* <u>Pegula Terrence M.</u> <hr/> (Last) (First) (Middle) <u>C/O EAST ASSET MANAGEMENT, LLC</u> <u>7777 NW BEACON SQUARE BLVD</u> <hr/> (Street) <u>BOCA RATON FL 33487</u> <hr/> (City) (State) (Zip) | 2. Issuer Name and Ticker or Trading Symbol <u>Abacus Life, Inc. [ABL]</u> | 5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below) |
| | 3. Date of Earliest Transaction (Month/Day/Year) <u>06/30/2023</u> | |
| | 4. If Amendment, Date of Original Filed (Month/Day/Year) | |
| Rule 10b5-1(c) Transaction Indication <input type="checkbox"/> Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10. | | |

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 | 06/30/2023 | | C | | 8,615,000 ⁽¹⁾ ₍₂₎ | A | (1)(2) | 8,615,000 | I | See footnotes ⁽³⁾ ₍₄₎ | |

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 | | | | | |
| Class B Common Stock | (1)(2) | 06/30/2023 | | C | | 8,615,000 | (1)(2) | (1)(2) | Class A Common Stock | 8,615,000 | (1)(2) | 0 | I | See footnotes ⁽³⁾ ₍₄₎ |

1. Name and Address of Reporting Person*
Pegula Terrence M.

 (Last) (First) (Middle)
C/O EAST ASSET MANAGEMENT, LLC
7777 NW BEACON SQUARE BLVD

 (Street)
BOCA RATON FL 33487

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
East Asset Management, LLC

 (Last) (First) (Middle)
7777 NW BEACON SQUARE BLVD

 (Street)
BOCA RATON FL 33487

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
East Sponsor, LLC

 (Last) (First) (Middle)
7777 NW BEACON SQUARE BLVD

 (Street)
BOCA RATON FL 33487

 (City) (State) (Zip)

(City)

(State)

(Zip)

Explanation of Responses:

1. On June 30, 2023, pursuant to that certain Agreement and Plan of Merger, dated as of August 30, 2022, as amended on October 14, 2022 and April 20, 2023, by and among Abacus Life, Inc. (formerly known as East Resources Acquisition Company) (the "Issuer"), LMA Merger Sub, LLC ("LMA Merger Sub"), Abacus Merger Sub, LLC ("Abacus Merger Sub"), Longevity Market Assets, LLC ("LMA") and Abacus Settlements, LLC ("Legacy Abacus"), the Issuer completed its initial business combination (the "Business Combination").
2. (Continued footnote 1) As a result of the Business Combination, each outstanding share of Class B Common Stock, par value \$0.0001 per share, of the Issuer was automatically converted into a share of Common Stock, par value \$0.0001 per share ("Common Stock"), of the Issuer on a one-for-one basis. Upon the completion of the Business Combination, LMA Merger Sub merged with and into LMA, with LMA surviving such merger as a wholly owned subsidiary of the Issuer, Abacus Merger Sub merged with and into Legacy Abacus, with Legacy Abacus surviving such merger as a wholly owned subsidiary of the Issuer, and the Issuer was renamed "Abacus Life, Inc."
3. East Sponsor, LLC ("East Sponsor") is the record holder of these securities. East Asset Management, LLC ("East Asset Management") is the managing member of East Sponsor. As a result, East Asset Management may be deemed to share beneficial ownership of the securities held by East Sponsor.
4. Trusts controlled by Terrence M. Pegula are the sole members of East Asset Management. As such, Mr. Pegula may be deemed to share beneficial ownership of the securities held by East Sponsor. Mr. Pegula disclaims any beneficial ownership of the reported shares other than to the extent of any pecuniary interest he may have therein.

Terrence M. Pegula, /s/ Terrence M. Pegula 07/10/2023

East Asset Management, LLC, By: /s/ Gary L. Hagerman, Jr. 07/10/2023

East Sponsor, LLC By: East Asset Management, LLC, its managing member, By: /s/ Gary L. Hagerman, Jr. 07/10/2023

** Signature of Reporting Person Date

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.