

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 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): June 29, 2023**

**East Resources Acquisition Company**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation)

**001-39403**  
(Commission  
File Number)

**85-1210472**  
(I.R.S. Employer  
Identification No.)

**7777 NW Beacon Square Boulevard**  
**Boca Raton, Florida**  
(Address of Principal Executive Offices)

**33487**  
(Zip Code)

**(561) 826-3620**  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communication 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-commencements 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:

<b>Title of each class</b>	<b>Trading Symbol(s)</b>	<b>Name of each exchange on which registered</b>
Units, each consisting of one share of Class A common stock and one-half of one warrant	ERESU	The NASDAQ Stock Market LLC
Class A common stock, par value \$0.0001 per share	ERES	The NASDAQ Stock Market LLC
Warrants, each whole warrant exercisable for one share of Class A common stock at an exercise price of \$11.50 per share	ERESW	The NASDAQ Stock Market LLC

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 5.07 Submission of Matters to a Vote of Security Holders

On June 29, 2023, East Resources Acquisition Company, a Delaware corporation (“ERES”), convened a special meeting of stockholders (the “Special Meeting”) held in connection with ERES’s previously announced business combination with Longevity Market Assets, LLC, a Florida limited liability company (“LMA”), and Abacus Settlements, LLC, a Florida limited liability company (“Abacus,” and, together with LMA, the “Companies”), pursuant to the Agreement and Plan of Merger, dated as of August 30, 2022 and amended on October 14, 2022 and April 20, 2023 (as amended, the “Merger Agreement”), and the transactions contemplated thereby. Pursuant to the terms of the Merger Agreement, subject to the satisfaction or waiver of certain conditions precedent, (i) LMA Merger Sub, LLC, a wholly owned subsidiary of ERES, will merge with and into LMA, with LMA surviving such merger and (ii) Abacus Merger Sub, LLC, a wholly owned subsidiary of ERES, will merge with and into Abacus, with Abacus surviving such merger (together with the other transactions contemplated in the Merger Agreement, the “Business Combination”), such that the Companies will become direct wholly owned subsidiaries of ERES. Each proposal voted on at the Special Meeting is described in detail in ERES’s definitive proxy statement filed with the U.S. Securities and Exchange Commission (the “SEC”) on June 13, 2023 and mailed to ERES stockholders on or about June 15, 2023 (the “Proxy Statement”).

As of the close of business on June 13, 2023, the record date for the Special Meeting, there were an aggregate of 11,481,047 shares of ERES common stock, par value \$0.0001 per share, issued and outstanding, consisting of 2,856,047 shares of ERES Class A common stock (the “Class A Common Stock”) and 8,625,000 shares of ERES Class B common stock (the “Class B Common Stock” and, together with the Class A Common Stock, the “Common Stock”).

A total of 10,786,720 shares of Common Stock, representing approximately 94.0% of the outstanding shares of Common Stock entitled to vote at the Special Meeting, were present in person or by proxy, constituting a quorum.

The voting results for the proposals voted on at the Special Meeting are set forth below:

- The Business Combination Proposal** – To approve and adopt the Merger Agreement and the transactions contemplated thereby.

<u>For</u>	<u>Against</u>	<u>Abstain</u>
10,774,650	12,070	0

- The Charter Approval Proposal** – To adopt the Second Amended and Restated Certificate of Incorporation of ERES in the form attached to the Proxy Statement (the “Proposed Charter”).

### Holder of Class A Common Stock

<u>For</u>	<u>Against</u>	<u>Abstain</u>
2,149,650	12,070	0

### Holder of Class B Common Stock

<u>For</u>	<u>Against</u>	<u>Abstain</u>
8,625,000	0	0

### Holder of Common Stock

<u>For</u>	<u>Against</u>	<u>Abstain</u>
10,774,650	12,070	0

3. **The Governance Proposal** - To vote upon, on a non-binding advisory basis, a separate proposal with respect to certain governance provisions in the Proposed Charter in accordance with SEC requirements to (i) change the authorized capital stock and (ii) remove the blank check company provisions.

For	Against	Abstain
10,774,650	12,070	0

4. **The Director Election Proposal** – To vote upon a proposal to elect seven directors to serve on the board of directors of the post-combination company until the 2024 annual meeting of stockholders, in the case of Class I directors, the 2025 annual meeting of stockholders, in the case of Class II directors, and the 2026 annual meeting of stockholders, in the case of Class III directors.

- a. Adam Gusky, as Class I director

For	Against	Abstain
8,625,000	0	0

- b. Sean McNealy, as Class I director

For	Against	Abstain
8,625,000	0	0

- c. Cornelis Michiel van Katwijk, as Class II director

For	Against	Abstain
8,625,000	0	0

- d. Mary Beth Schulte, as Class II director

For	Against	Abstain
8,625,000	0	0

- e. Karla Radka, as Class II director

For	Against	Abstain
8,625,000	0	0

- f. Thomas W. Corbett, Jr., as Class III director

For	Against	Abstain
8,625,000	0	0

- g. Jay Jackson, as Class III director

For	Against	Abstain
8,625,000	0	0

5. **The Nasdaq Proposal** – To approve, for purposes of complying with applicable listing rules of the Nasdaq Capital Market, the issuance of shares of ERES Class A Common Stock to the Companies’ members pursuant to the Merger Agreement.

For	Against	Abstain
10,774,650	12,070	0

6. **The Incentive Plan Proposal** – To vote upon a proposal to approve and adopt the Abacus Life, Inc. 2023 Long-Term Equity Compensation Incentive Plan in the form attached to the Proxy Statement.

For	Against	Abstain
10,777,010	8,710	1,000

**Item 7.01 Regulation FD Disclosure.**

On July 3, 2023, ERES issued a press release announcing the completion of the Business Combination. A copy of the press release is being furnished herewith as Exhibit 99.1.

The information contained in this Current Report on Form 8-K pursuant to this Item 7.01, including the exhibits attached hereto, is intended to be furnished and shall not be deemed “filed” for purposes of Section 18 of the Exchange Act or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, except as expressly set forth by specific reference in such filing.

**Item 9.01. Financial Statements and Exhibits.**

- (d) Exhibits.

<u>Exhibit No.</u>	<u>Description of Exhibits</u>
99.1	<a href="#">Press Release dated July 3, 2023</a>
104	Cover Page Interactive Data File (embedded within Inline XBRL document)

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**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.

**East Resources Acquisition Company**

Date: July 3, 2023

By: /s/ Gary L. Hagerman, Jr.

Name: Gary L. Hagerman, Jr.

Title: Chief Financial Officer and Treasurer



**East Resources Acquisition Company and Abacus Life Announce  
Completion of Business Combination**

*ERES Shareholders Approved the Business Combination on June 29, 2023*

*Abacus Life to begin trading on Nasdaq on July 5, 2023 under ticker symbol “ABL”*

**ORLANDO, Fla. and BOCA RATON, Fla. – July 3, 2023** – East Resources Acquisition Company (NASDAQ: ERES) (“ERES”), a publicly traded special purpose acquisition company, today announced the completion of its business combination with Abacus Life, a leading buyer of life insurance policies and a vertically integrated alternative asset manager specializing in specialty insurance products. ERES shareholders voted to approve the business combination at a meeting held on June 29, 2023.

In connection with the completion of the business combination, ERES has been renamed “Abacus Life, Inc.” (“Abacus” or the “Company”), and its common stock and warrants are expected to commence trading on the Nasdaq Capital Market on July 5, 2023, under the ticker symbols “ABL” and “ABLLW”, respectively. The Company’s common stock and warrants will continue to trade under the ticker symbols “ERES” and “ERESW,” respectively, on Monday, July 3, 2023.

“We believe we are well-positioned to accelerate and execute on our growth strategy as a result of this business combination,” said Jay Jackson, Chief Executive Officer of Abacus. “The capital raised in connection with this transaction, along with our new access to the public markets, will allow us to continue to scale and expand our market leading portfolio of life settlement services and specialty insurance products.”

“We are pleased to complete our business combination with Abacus, a leader in the life settlements space and a company that we expect to remain at the forefront of the expansion and adoption of this alternative asset class,” said Terrence M. Pegula, Chairman, CEO and President of ERES. “The highly experienced management team at Abacus has positioned the Company to not only be a market leader, but to be highly scalable with the potential for consistent financial performance, giving us confidence that they will deliver long-term value to stockholders. We look forward to continuing to support them moving forward.”

#### **Advisors**

Aviditi Advisors served as exclusive strategic and financial advisor to ERES, and Latham & Watkins LLP served as legal counsel to ERES. Locke Lord LLP served as Abacus’s legal counsel.

#### **About Abacus**

Abacus is a leading vertically integrated alternative asset manager specializing in life insurance products. Since 2004, the Company has purchased life insurance policies from consumers seeking liquidity and has actively managed those policies over time (via trading, holding, and/or

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servicing). With over \$2.9 billion in face value of policies purchased, Abacus has helped thousands of clients maximize the value of their life insurance.

Over the past 18 years, the Company has built an institutionalized origination and portfolio management process that is supported by an 83-person team, long-term relationships with 78 institutional partners and 30,000 financial advisors, and the ability to operate in 49 states. The Company has serviced approximately \$950 million in policies and has managed assets for large asset managers and third-party investment funds.

Abacus' leadership team averages 20+ years of experience and consists of innovators since the life settlements industry's inception in the mid-90s.

The Company is a proud member of the Life Insurance Settlements Association (LISA) and complies with HIPAA and privacy laws to maintain and protect confidentiality of financial, health, and medical information. Abacus is also proud to be a BBB Accredited Business with an A+ rating.

[www.Abaculife.com](http://www.Abaculife.com)

### **Forward-Looking Statements**

This communication contains certain forward-looking statements within the meaning of the federal securities laws with respect to the transaction, including statements regarding the anticipated benefits of the transaction, the future financial condition and performance of Abacus and expected financial impacts of the transaction (including future revenue and pro forma enterprise value) and the platform and markets and expected future growth and market opportunities of Abacus. These forward-looking statements generally are identified by the words "believe," "predict," "project," "expect," "anticipate," "estimate," "intend," "strategy," "future," "scales," "representative of," "valuation," "potential," "opportunity," "plan," "may," "should," "will," "would," "will be," "will continue," "will likely result," and similar expressions or the negatives of these terms or variations of them. Forward-looking statements are predictions, projections and other statements about future events that are based on current expectations and assumptions and, as a result, are inherently subject to risks and uncertainties. These forward-looking statements are provided for illustrative purposes only and are not intended to serve as, and must not be relied on by any investor as, a guarantee, an assurance, a prediction or a definitive statement of fact or probability. Actual events and circumstances are beyond ERES's or Abacus's control, are difficult or impossible to predict and may differ from assumptions. Many factors could cause actual future events to differ materially from the forward-looking statements in this communication, including but not limited to: (i) the risk that the transaction disrupts current plans and operations of Abacus, (ii) the risk of difficulties in retaining employees of Abacus as a result of the transaction, (ix) the outcome of any legal proceedings that may be instituted against Abacus or against ERES related to the merger agreement or the transaction, (iii) changes in the competitive industries in which Abacus operate, variations in operating

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performance across competitors, changes in laws and regulations affecting Abacus's business and changes in the combined capital structure, (iv) the ability to implement business plans, forecasts, and other expectations after the completion of the transaction, and the ability to identify and realize additional opportunities, (v) risks related to the uncertainty of Abacus's projected financial information, (vi) current and future conditions in the global economy, including as a result of the impact of the COVID-19 pandemic, (vii) the risk that demand for Abacus's life settlement and related offerings does not grow as expected, (viii) the ability of Abacus to retain existing customers and attract new customers, (ix) the potential inability of Abacus to manage growth effectively, (x) the potential inability of Abacus to grow its market share of the life settlement industry or to achieve efficiencies regarding its operating model or other costs, (xi) negative trends in the life settlement industry impacting the value of life settlements, including increases to the premium costs of life insurance policies, increased longevity of insureds, and errors in the methodology and assumptions of life expectancy reports, (xii) legal challenges by insurers relating to the validity of the origination or assignment of certain life settlements, (xiii) the enforceability of Abacus's intellectual property rights, including its trademarks and trade secrets, and the potential infringement on the intellectual property rights of others, (xiv) Abacus's dependence on senior management and other key employees, (xv) the risk of downturns and a changing regulatory landscape in the industry in which Abacus operates, and (xvi) costs related to the transaction and the failure to realize anticipated benefits of the transaction or to realize estimated pro forma results and underlying assumptions, including with respect to estimated stockholder redemptions. The foregoing list of factors is not exhaustive.

Nothing in this communication should be regarded as a representation by any person that the forward-looking statements set forth herein will be achieved or that any of the contemplated results of such forward-looking statements will be achieved. You should carefully consider the foregoing factors and the other risks and uncertainties which will be more fully described in the documents filed by ERES and Abacus from time to time with the SEC. These filings identify and address other important risks and uncertainties that could cause actual events and results to differ materially from those contained in the forward-looking statements. Forward-looking statements speak only as of the date they are made. Readers of this communication are cautioned not to put undue reliance on forward-looking statements, and Abacus and ERES assume no obligation and do not intend to update or revise these forward-looking statements, whether as a result of new information, future events, or otherwise. Neither Abacus nor ERES gives any assurance that any of Abacus or ERES, or the combined company, will achieve expectations.

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