

**ABACUS LIFE, INC.**  
2101 Park Center Drive, Suite 170  
Orlando, Florida 32835

**VIA EDGAR**

June 17, 2024

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

Attn: Aisha Adegbuyi  
Christian Windsor

**Re: Abacus Life, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 10, 2024**  
**File No. 333-279347**

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended, Abacus Life, Inc. hereby respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective at 2:00 P.M., Eastern Standard Time, on June 20, 2024, or as soon as practicable thereafter.

Please direct any questions regarding this correspondence to our counsel, Ryan J. Maierson of Latham & Watkins LLP, at (713) 546-7420.

Very truly yours,

**ABACUS LIFE, INC.**

/s/ Jay J. Jackson

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Name: Jay J. Jackson

Title: President and Chief Executive Officer

cc: Ryan J. Maierson, Latham & Watkins LLP