

February 7, 2024

Jay J. Jackson  
Chief Executive Officer  
Abacus Life, Inc.  
2101 Park Center Drive, Suite 170  
Orlando, FL 32835

Re: Abacus Life, Inc.  
Registration

Statement on Form S-1  
2024

Filed January 31,  
File No. 333-276795

Dear Jay J. Jackson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance