
United States
Securities and Exchange Commission
Washington, D.C. 20549

SCHEDULE 13D

(Rule 13d-101)
**Information to be Included in Statements Filed Pursuant to § 240.13d-1(a) and
Amendments Thereto Filed Pursuant to § 240.13d-2(a)**

**Under the Securities Exchange Act of 1934
(Amendment No. 1)***

Abacus Life, Inc.
(Name of Issuer)

Common Stock
(Title of Class of Securities)

00258Y 104
(CUSIP Number)

Gary L. Hagerman, Jr.
c/o East Asset Management, LLC
7777 NW Beacon Square Blvd
Boca Raton, FL 33487
(561) 826-3620
(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

October 13, 2023
(Date of Event Which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D and is filing this schedule because of §§240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See § 240.13d-7 for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the *Notes*).

1	Names of Reporting Persons Terrence M. Pegula	
2	Check the Appropriate Box if a Member of a Group (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3	SEC Use Only	
4	Source of Funds (See Instructions) OO	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6	Citizenship or Place of Organization United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	Sole Voting Power 0
	8	Shared Voting Power 18,537,000
	9	Sole Dispositive Power 0
	10	Shared Dispositive Power 18,537,000
11	Aggregate Amount Beneficially Owned by Each Reporting Person 18,537,000	
12	Check if the Aggregate Amount in Row (11) Excludes Certain Shares <input type="checkbox"/>	
13	Percent of Class Represented by Amount in Row (11) 26.5%	
14	Type of Reporting Person IN	

1	Names of Reporting Persons East Asset Management, LLC	
2	Check the Appropriate Box if a Member of a Group (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3	SEC Use Only	
4	Source of Funds (See Instructions) OO	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6	Citizenship or Place of Organization Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	Sole Voting Power 0
	8	Shared Voting Power 18,537,000
	9	Sole Dispositive Power 0
	10	Shared Dispositive Power 18,537,000
11	Aggregate Amount Beneficially Owned by Each Reporting Person 18,537,000	
12	Check if the Aggregate Amount in Row (11) Excludes Certain Shares <input type="checkbox"/>	
13	Percent of Class Represented by Amount in Row (11) 26.5%	
14	Type of Reporting Person OO (Limited Liability Company)	

1	Names of Reporting Persons East Sponsor, LLC	
2	Check the Appropriate Box if a Member of a Group (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3	SEC Use Only	
4	Source of Funds (See Instructions) OO	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6	Citizenship or Place of Organization Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	Sole Voting Power 0
	8	Shared Voting Power 18,537,000
	9	Sole Dispositive Power 0
	10	Shared Dispositive Power 18,537,000
11	Aggregate Amount Beneficially Owned by Each Reporting Person 18,537,000	
12	Check if the Aggregate Amount in Row (11) Excludes Certain Shares <input type="checkbox"/>	
13	Percent of Class Represented by Amount in Row (11) 26.5%	
14	Type of Reporting Person OO (Limited Liability Company)	

Explanatory Note

This Amendment No. 1 (the "Amendment No. 1") to Schedule 13D amends and supplements the Schedule 13D originally filed with the United States Securities and Exchange Commission on July 10, 2023 (as amended to date, the "Schedule 13D"), by Terrence M. Pegula, East Asset Management, LLC and East Sponsor, LLC ("East Sponsor") (collectively, the "Reporting Persons," and each a "Reporting Person"), relating to the common stock, par value \$0.0001 per share (the "Common Stock"), of Abacus Life, Inc. (the "Issuer"), whose principal executive offices are located at 2101 Park Center Drive, Suite 170, Orlando, Florida 32835.

Item 3. Source and Amount of Funds or Other Consideration.

Item 3 of the Schedule 13D is hereby amended and supplemented as follows:

As previously disclosed on the Schedule 13D filed on July 10, 2023 by the Reporting Persons herein, as a result of certain transactions that occurred in connection with the closing of the Issuer's business combination (the "Business Combination") 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 (as amended, the "Merger Agreement"), by and among Issuer, LMA Merger Sub, LLC, Abacus Merger Sub, LLC, Longevity Market Assets, LLC and Abacus Settlements, LLC, the Reporting Persons held 8,625,000 shares of Common Stock and 7,120,000 private placement warrants of the Issuer to purchase the same number of shares of Common Stock.

In connection with the closing of the Business Combination, each of Jay Jackson, Todd Sean McNealy, Kevin Scott Kirby and Matthew A. Ganovsky (each a "Transferor" and collectively, the "Transferors," and the Transferors together with East Sponsor, the "Transfer Parties") received 13,293,750 shares of Common Stock. The Transfer Parties, as beneficial owners of the parties to the Merger Agreement, agreed that the ultimate allocation of shares under the Merger Agreement did not conform to the intended allocation agreed on between the parties to the Merger Agreement. Consequently, the Transfer Parties entered into the Transfer Agreement (the "Transfer Agreement"), dated as of October 13, 2023 (the "Effective Date"), pursuant to which, each of the Transferors agreed to, and did as of the Effective Date, sell, transfer, assign, convey and deliver to East Sponsor, and East Sponsor accepted from each Transferor, free and clear of all encumbrances, 700,500 of their respective shares of Common Stock.

Item 4. Purpose of Transaction.

Item 4 of the of the Schedule 13D is hereby amended and supplemented as follows:

The Transfer Agreement

On October 13, 2023, the Effective Date, the Transfer Parties entered into the Transfer Agreement, pursuant to which, on the Effective Date, each of the Transferors sold, transferred, assigned, conveyed and delivered to East Sponsor, and East Sponsor accepted from each Transferor, free and clear of all encumbrances, 700,500 of their respective shares of Common Stock.

The foregoing description of the Transfer Agreement is not complete and is qualified in its entirety by reference to the full text of such agreement, which is filed as an exhibit to this Schedule 13D and is incorporated herein by reference.

Item 5. Interest in Securities of the Issuer.

Item 5 of the Schedule 13D is hereby amended and restated in its entirety as follows:

(a) – (b)

The following sets forth, as of the date of this Schedule 13D, the aggregate number of shares of Common Stock and percentage of shares of Common Stock beneficially owned by each of the Reporting Persons, as well as the number of shares of Common Stock as to which each Reporting Person has the sole power to vote or to direct the vote, shared power to vote or to direct the vote, sole power to dispose or to direct the disposition of, or shared power to dispose or to direct the disposition of, as of the date hereof, based on 62,961,688 shares of Common Stock outstanding as of the date hereof and the additional 7,120,000 shares of Common Stock that would be outstanding upon exercise of the private placement warrants held by East Sponsor.

<u>Reporting Person</u>	<u>Amount beneficially owned</u>	<u>Percent of class</u>	<u>Sole power to vote or to direct the vote</u>	<u>Shared power to vote or to direct the vote</u>	<u>Sole power to dispose or to direct the disposition</u>	<u>Shared power to dispose or to direct the disposition</u>
Terrence M. Pegula	18,537,000	26.5%	0	18,537,000	0	18,537,000
East Asset Management, LLC	18,537,000	26.5%	0	18,537,000	0	18,537,000
East Sponsor, LLC	18,537,000	26.5%	0	18,537,000	0	18,537,000

East Sponsor is the record holder of (i) 11,417,000 shares of Common Stock and (ii) currently exercisable warrants to purchase 7,120,000 shares of Common Stock.

East Asset Management, LLC is the managing member of East Sponsor. Trusts controlled by Mr. Pegula are the sole members of East Asset Management, LLC. As such, Mr. Pegula may be deemed to have or share beneficial ownership of the Common Stock and warrants held by East Sponsor. Mr. Pegula disclaims any beneficial ownership of such securities other than to the extent of any pecuniary interest he may have therein.

- (c) Except as disclosed in Items 3 and 4 herein, none of the Reporting Persons have effected any transaction in the Issuer's Common Stock in the past 60 days.
- (d) None.
- (e) Not applicable.

Item 6. Contracts, Arrangements, Understandings or Relationships With Respect to Securities of the Issuer.

Item 6 of the Schedule 13D is hereby amended and supplemented as follows:

Item 4 above summarizes certain provisions of the Transfer Agreement and is incorporated herein by reference. The Transfer Agreement is attached as an exhibit to this Schedule 13D and is incorporated herein by reference.

Except as set forth herein, none of the Reporting Persons or Related Persons has any contracts, arrangements, understandings or relationships (legal or otherwise) with any person with respect to any securities of the Issuer, including but not limited to any contracts, arrangements, understandings or relationships concerning the transfer or voting of such securities, finder's fees, joint ventures, loan or option arrangements, puts or calls, guarantees of profits, division of profits or losses or the giving or withholding of proxies.

Item 7. Materials to be Filed as Exhibits

Exhibit Number	Description
9	Transfer Agreement, dated as of October 13, 2023, by and between Jay Jackson, Todd Sean McNealy, Kevin Scott Kirby, Matthew A. Ganovsky and East Sponsor.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: October 17, 2023

Terrence M. Pegula

/s/ Terrence M. Pegula

East Asset Management, LLC

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

Name: Gary L. Hagerman, Jr.

Title: Chief Financial Officer and Treasurer

East Sponsor, LLC

By: East Asset Management, LLC, its managing member

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

Name: Gary L. Hagerman, Jr.

Title: Chief Financial Officer and Treasurer

TRANSFER AGREEMENT

This Transfer Agreement made this 13th day of October, 2023, between Jay Jackson, Todd Sean McNealy, Kevin Scott Kirby, and Matthew A. Ganovsky (each a “Transferor” and together the Transferors) and East Sponsor, LLC, a limited liability company existing under the laws of the State of Delaware (“Transferee” and together with the Transferors, each a “Party” and collectively the “Parties”).

RECITALS

WHEREAS, each Transferor is the record owner of 13,293,750 shares of Abacus Life, Inc. (the “Company”); and

WHEREAS, each Transferor received his shares in the Company as a result of the closing of the transactions contemplated by the Agreement and Plan of Merger, dated as of August 30, 2022, as amended on October 14, 2022 and April 20, 2023, by and among the Company (formerly known as East Resources Acquisition Company), LMA Merger Sub, LLC, a Delaware limited liability company and wholly owned subsidiary of the Company, Abacus Merger Sub, LLC, a Delaware limited liability company and wholly owned subsidiary of the Company, Longevity Market Assets, LLC, a Florida limited liability company, and Abacus Settlements, LLC, a Florida limited liability company (the “Merger Agreement”); and

WHEREAS, each Transferor and the Transferee agree that the ultimate allocation of shares under the Merger Agreement did not conform to the intended allocation agreed on between the parties to the Merger Agreement; and

WHEREAS, each Transferor is willing to transfer to Transferee 700,500 shares of common stock of the Company (“Transfer Shares”) in order to reflect the intended allocation of shares following the closing of the transactions contemplated by the Merger Agreement; and

WHEREAS, the independent directors of the Company have considered and duly approved the proposed transfer of the Transfer Shares as contemplated herein.

IT IS THEREFORE AGREED:

1. Transferor’s Representations and Warranties. Each Transferor, severally and not jointly, represents and warrants to the Transferee as follows:

- a) Title to Transfer Shares. The Transferor is the owner, free and clear of any encumbrances of the Transfer Shares owned by him and is not subject to any chattel mortgage, pledge, lien, encumbrance, security interest or charge.

b) Authority. The Transferor has the power and authority to execute, deliver and perform this Agreement. This Agreement is the legal, valid and binding obligation of the Transferor enforceable in accordance with its terms.

2. Transfer. In exchange for the mutual understandings reflected herein, each Transferor hereby sells, transfers, assigns, conveys and delivers to Transferee, and Transferee hereby accepts from the Transferor, free and clear of all encumbrances, the Transfer Shares owned by him.

3. Covenant of Further Assurances. The Parties covenant and agree that, from and after the execution and delivery of this Agreement, they shall, from time to time, execute, deliver and file any and all documents and instruments as are reasonably necessary or requested by the other Party to implement the terms of this Agreement.

4. Entire Agreement. This Agreement represents the final agreement between the Parties with respect to its subject matter, and may not be contradicted by evidence of prior or contemporaneous oral agreements among the parties. There are no oral agreements between the Parties with respect to the subject matter of this Agreement.

5. Governing Law. This Agreement shall be governed by and construed in accordance with the law of the State of Delaware applicable to contracts made and to be performed within such state without giving effect to any choice of law or conflict of law provision or rule (whether of the State of Delaware or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of Delaware.

* * *

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

TRANSFERORS:

/s/ Jay Jackson
Jay Jackson

/s/ Todd Sean McNealy
Todd Sean McNealy

/s/ Matthew A. Ganovsky
Matthew A. Ganovsky

/s/ Kevin Scott Kirby
Kevin Scott Kirby

TRANSFeree:

EAST SPONSOR, LLC

/s/ John P. Sieminski
By: John P. Sieminski
Its: Secretary