

February 7, 2024

**VIA EDGAR**

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

Attn: John Stickel

**Re: Abacus Life, Inc.  
Registration Statement on Form S-1  
Filed January 31, 2024  
File No. 333-276795**

Dear Mr. Stickel

Abacus Life, Inc. (the "**Registrant**") hereby requests, pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-captioned Registration Statement, as amended, to 12:00 P.M. Washington, D.C. time, on February 9, 2024 or as soon as practicable thereafter, unless the Registrant notifies you otherwise prior to such time.

Please contact Robert Evans, of Locke Lord LLP, counsel to the Registrant, at (212) 912-2728, or Will Barnard of Locke Lord LLP, at (212) 912-2739 as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

ABACUS LIFE, INC.

/s/ Jay Jackson

Jay Jackson

Chief Executive Officer