

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

December 29, 2021

Warren B. Kanders Chief Executive Officer Cadre Holdings, Inc. 13386 International Pkwy Jacksonville, FL 32218

> Re: Cadre Holdings, Inc. Registration Statement on Form S-1 Filed December 22, 2021 File No. 333-261852

Dear Mr. Kanders:

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 Gary Guttenberg at (202) 551-6477 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Robert L. Lawrence, Esq.