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August 2, 2021

VIA EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Cadre Holdings, Inc.
Registration Statement on Form S-1
File No. 333-257849

Ladies and Gentlemen:

On behalf of our client, Cadre Holdings, Inc. (the "Company"), we submit this letter in connection with the filing of Amendment No. 2 ("Amendment No. 2") to the Registration Statement on Form S-1, File No. 333-257849 (the "Registration Statement"). We are concurrently filing this letter and Amendment No. 2 to the Registration Statement via the EDGAR system today. For the reference of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), we are providing the Staff with both a clean copy of Amendment No. 2 to the Registration Statement and a copy marked to show all changes from the version of Amendment No. 1 to the Registration Statement filed on July 27, 2021.

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Please direct any questions regarding the Company's responses or the Registration Statement to me at (212) 519-5103 or rlawrence@kanekeessler.com.

Very truly yours,

Kane Kessler, P.C.

By: /s/ Robert L. Lawrence
Robert L. Lawrence

cc:

Warren B. Kanders, Cadre Holdings, Inc.
Robert E. Buckholz, Sullivan & Cromwell LLP
Ekaterina Roze, Sullivan & Cromwell LLP
