January 11, 2022

VIA EDGAR

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

> Re: Cadre Holdings, Inc. - Registration Statement — Form S-1 File No. 333-261852

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Cadre Holdings, Inc. (the "Registrant") hereby requests that the effective date of the abovereferenced registration statement on Form S-1 (File No. 333-261852) (the "Registration Statement") be declared effective on January 13, 2022, at 4:00 p.m., Eastern Standard Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Robert L. Lawrence of Kane Kessler, P.C., counsel to the Registrant, at (917) 763-9370, or in his absence, Aris Haigian at (646) 957-3818.

CADRE HOLDINGS, INC.

By: <u>/s/ Blaine Browers</u> Name: Blaine Browers Title: Chief Financial Officer

cc: Robert L. Lawrence, Kane Kessler, P.C. Aris Haigian, Kane Kessler, P.C.