



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2023

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

**Re: Cadre Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 15, 2023**  
**File No. 001-40698**

Dear Warren B. Kanders:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services