

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

December 29, 2022

Joo Mi Kim Chief Financial Officer Qualys, Inc 919 E. Hillsdale Boulevard, 4th Floor Foster City, CA 94404

Re: Qualys, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2021

Filed on February 22, 2022

File No. 001-35662

Dear Joo Mi Kim:

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 Technology

cc: Raj Judge