

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

July 23, 2013

Via E-mail
Todd A. Gipple
Executive Vice President and
Chief Financial Officer
QCR Holdings, Inc.
3551 7th Street
Moline, IL 61265

Re: QCR Holdings, Inc.

Form 10-K for Fiscal Year Ended

December 31, 2012 Filed March 11, 2013 File No. 000-22208

Dear Mr. Gipple:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John P. Nolan

John P. Nolan Senior Assistant Chief Accountant