

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

May Stop 4720

May 9, 2018

Douglas M. Hultquist President and Chief Executive Officer QCR Holdings, Inc. 3551 7th Street Moline, IL 61265

Re: QCR Holdings, Inc.

Registration Statement on Form S-4

Filed May 3, 2018 File No. 333-224660

Dear Mr. Hultquist:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eric Envall, Staff Attorney, at (202) 551-3234 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti Legal Branch Chief Office of Financial Services