

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

January 18, 2022

Larry J. Helling Chief Executive Officer QCR Holdings, Inc. 3551 7th Street Moline, IL 61265

Re: QCR Holdings, Inc.

Form 10-K for the fiscal year ended December 31, 2020 Filed March 12, 2021 Form 10-Q for the quarterly period ended September 30, 2021 Filed November 5, 2021 File No. 000-22208

Dear Mr. Helling:

We have completed our review of your filings. 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 Finance