



DIVISION OF
CORPORATION FINANCE

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

August 16, 2023

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

Re: QCR Holdings, Inc.
Definitive Proxy Statement on Schedule 14A
Filed April 4, 2023
File No. 000-22208

Dear Larry J. Helling:

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
Disclosure Review Program