



DIVISION OF  
CORPORATION FINANCE

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