



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

DIVISION OF  
CORPORATION FINANCE

September 6, 2024

Larry J. Helling  
Chief Executive Officer and Director  
QCR Holdings, Inc.  
3551 Seventh Street  
Moline, IL 61265

**Re: QCR Holdings, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 8, 2024**  
**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