



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 13, 2011

U.S. Mail and Fax (858-658-2500)

Mr. William E. Keitel  
Executive Vice President and Chief Financial Officer  
QUALCOMM Incorporated  
5775 Morehouse Drive  
San Diego, CA 92121-1714

**Re: QUALCOMM Incorporated**  
**Form 10-K for the fiscal year ended September 26, 2010**  
**Filed November 13, 2010**  
**File No. 0-19528**

Dear Mr. Keitel:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director