



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 17, 2017

Steve Mollenkopf  
Chief Executive Officer  
Qualcomm Incorporated  
5775 Morehouse Drive  
San Diego, CA 92121

**Re: Qualcomm Incorporated**  
**Form 10-K for Fiscal Year Ended September 25, 2016**  
**Filed November 2, 2016**  
**File No. 000-19528**

Dear Mr. Mollenkopf:

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,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications