



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

DIVISION OF  
CORPORATION FINANCE

October 30, 2019

Akash Palkhiwala  
Interim Chief Financial Officer  
QUALCOMM Incorporated  
5775 Morehouse Dr  
San Diego, CA 92121-1714

**Re: QUALCOMM Incorporated**  
**Form 10-K for the Fiscal Year Ended September 30, 2018**  
**Filed November 7, 2018**  
**File No. 000-19528**

Dear Mr. Palkhiwala :

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  
Office of Manufacturing