



DIVISION OF
CORPORATION FINANCE

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

November 12, 2009

Mail Stop 3720

William E. Keitel
President and Chief Financial Officer
Qualcomm Incorporated
5775 Morehouse Dr.
San Diego, California 92121-1714

**Re: Qualcomm Incorporated
Form 10-Q for the Quarterly Period Ended March 29, 2009
File No. 0-19528**

Dear Mr. Keitel:

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

Sincerely,

Larry Spigel
Assistant Director