



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

November 2, 2016

George S. Davis
Executive Vice President and Chief Financial Officer
Qualcomm Incorporated
5575 Morehouse Drive
San Diego, CA 92121

**Re: Qualcomm Incorporated
Form 8-K Dated July 20, 2016
Filed July 20, 2016
File No. 0-19528**

Dear Mr. Davis:

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/ Carlos Pacho

Carlos Pacho
Senior Assistant Chief Accountant