



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