



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2018

**By E-Mail**

David C. Karp, Esq.  
Wachtell, Lipton, Rosen & Katz  
51 West 52nd Street  
New York, NY 10019

**Re: Qualcomm Incorporated  
Definitive Additional Soliciting Materials  
Filed on February 13, 2018 by Broadcom Limited and Broadcom  
Corporation  
File No. 000-19528**

Dear Mr. Karp:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

**Definitive Additional Soliciting Materials filed February 13, 2018**

1. We note your disclosure that “[s]tockholders should not vote the white proxy card if they want to receive the benefit of Broadcom’s highly compelling proposal.” We note similar disclosure in the slide presentation that states “Vote the entire **blue card** to support Broadcom’s highly compelling offer” (emphasis in original). Revise your disclosure to clarify that a vote for your slate of nominees does not mean that your proposal will be accepted or that security holders may still receive any benefit available from a transaction with Broadcom even if they vote on the company’s proxy card.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions