

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

QUALCOMM INCORPORATED
(Exact Name Of Registrant As Specified In Its Charter)

DELAWARE
(State or Other Jurisdiction of
Incorporation or Organization)

95-3685934
(I.R.S. Employer Identification No.)

5775 MOREHOUSE DRIVE
SAN DIEGO, CALIFORNIA 92121
(858) 587-1121
(Address Of Principal Executive Offices)

SNAPTRACK, INC. 1995 STOCK OPTION PLAN
(Full Title Of The Plan)

IRWIN MARK JACOBS
CHAIRMAN OF THE BOARD AND CHIEF EXECUTIVE OFFICER
QUALCOMM INCORPORATED
5775 MOREHOUSE DRIVE
SAN DIEGO, CALIFORNIA 92121
(858) 587-1121
(Name, Address, Including Zip Code, And Telephone Number, Including Area Code,
Of Agent For Service)

COPIES TO:

THOMAS A. COLL, ESQ.
COOLEY GODWARD LLP
4365 EXECUTIVE DRIVE, SUITE 1100
SAN DIEGO, CALIFORNIA 92121
(858) 550-6000

CALCULATION OF REGISTRATION FEE

<TABLE>
<CAPTION>

| TITLE OF SECURITIES TO OF BE REGISTERED REGISTRATION FEE | AMOUNT TO BE REGISTERED (1) | PROPOSED MAXIMUM OFFERING PRICE PER SHARE (2) | PROPOSED MAXIMUM AGGREGATE OFFERING PRICE (2) | AMOUNT |
|---|--------------------------------|---|---|--------|
| <S> common stock, par \$1.98 value \$.0001 | <C> 4,718 | <C> \$1.59 | <C> \$7,501.62 | <C> |

</TABLE>

(1) On March 1, 2000, the Registrant completed the acquisition of SnapTrack, Inc., a Delaware corporation ("SnapTrack"). In connection with the acquisition, the Registrant assumed the obligations under SnapTrack's 1995 Stock Option Plan (the "1995 Plan") and is obligated

to issue up to 1,552,966 shares of common stock of the Registrant pursuant to the exercise of stock options that were outstanding under the 1995 Plan on the date the acquisition of SnapTrack was consummated. The Registrant filed a Registration Statement on Form S-8 (File No. 333-32924) on March 21, 2000 pursuant to which the Registrant registered 1,548,248 shares of its common stock in connection with its obligations to issue common stock pursuant to the exercise of stock options that were outstanding under the 1995 Plan. The Registrant is obligated to issue up to an additional 4,718 shares of common stock of the Registrant pursuant to the exercise of stock options that were outstanding under the 1995 Plan, but were not included in the Registration Statement filed on March 21, 2000. The Registrant does not anticipate issuing any additional stock options under the 1995 Plan.

- (2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) (1) of the Securities Act of 1933, as amended, (the "Securities Act"). The price per share and the aggregate offering price are calculated on the basis of the actual exercise price upon which the options may be exercised.

<TABLE>
<CAPTION>

| CLASS OF SHARES | NUMBER OF SHARES | OFFERING PRICE PER SHARE | AGGREGATE PRICE |
|--|------------------|--------------------------|-------------------|
| <S> common stock issuable pursuant to outstanding options under the 1995 Plan | <C> 4,718 | <C> \$1.59 | <C> \$7,501.62 |

INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The contents of the following Registration Statements on Form S-8 filed with the Securities and Exchange Commission are incorporated by reference herein:

1. Registration Statement No. 33-45083 filed January 16, 1992;
2. Registration Statement No. 33-78150 filed April 26, 1994;
3. Registration Statement No. 33-78158 filed April 26, 1994;
4. Registration Statement No. 333-2752 filed March 25, 1996;
5. Registration Statement No. 333-2754 filed March 25, 1996;
6. Registration Statement No. 333-2756 filed March 25, 1996;
7. Registration Statement No. 333-32013 filed July 24, 1997;
8. Registration Statement No. 333-69457 filed December 22, 1998;
9. Registration Statement No. 333-95291 filed January 24, 2000; and
10. Registration Statement No. 333-32924 filed March 21, 2000.

EXHIBITS

<TABLE>
<CAPTION>
EXHIBIT
NUMBER

| | |
|------------|---|
| <S> 5.1 | <C> Opinion of Cooley Godward LLP. |
| 23.1 | Consent of PricewaterhouseCoopers LLP, Independent Accountants. |
| 23.2 | Consent of Deloitte & Touche LLP. |
| 23.3 | Consent of Cooley Godward LLP. Reference is made to Exhibit 5.1 to this Registration Statement. |
| 24 | Power of Attorney is contained on the signature page of this Registration Statement |
| 99.1 | SnapTrack, Inc. 1995 Stock Option Plan, as amended. (1) |

</TABLE>

(1) Filed as an exhibit to the Registrant's Registration Statement on Form S-8 (No. 333-32924) filed March 21, 2000 and incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Diego, State of California, on July 19, 2000.

QUALCOMM INCORPORATED

By /s/ Irwin Mark Jacobs

Irwin Mark Jacobs, Chairman of the
Board and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints IRWIN MARK JACOBS and ANTHONY S. THORNLEY and each or either one of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| <TABLE> <CAPTION> SIGNATURE | TITLE | DATE |
|---|--|---------------|
| <S> /s/ Irwin Mark Jacobs ----- Irwin Mark Jacobs | <C> Chairman of the Board, Chief Executive Officer and Director (Principal Executive Officer) | July 19, 2000 |
| /s/ Anthony S. Thornley ----- Anthony S. Thornley | Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer) | July 24, 2000 |
| /s/ Richard C. Atkinson ----- 2000 Richard C. Atkinson | Director | July 21, |
| /s/ Adelia A. Coffman ----- 2000 Adelia A. Coffman | Director | July 21, |
| /s/ Diana Lady Dougan ----- 2000 Diana Lady Dougan | Director | July 21, |
| /s/ Neil Kadisha ----- 2000 Neil Kadisha | Director | July 20, |
| /s/ Robert E. Kahn ----- 2000 Robert E. Kahn | Director | July 23, |
| /s/ Jerome S. Katzin ----- 2000 | Director | July 19, |

Jerome S. Katzin

/s/ Duane A. Nelles

2000
Duane A. Nelles

Director

July 21,

2000
Peter M. Sacerdote

Director

July __,

/s/ Frank Savage

2000
Frank Savage

Director

July 20,

/s/ Brent Scowcroft

2000
Brent Scowcroft

Director

July 20,

/s/ Marc I. Stern

2000
Marc I. Stern

Director

July 20,

/s/ Andrew J. Viterbi

2000
Andrew J. Viterbi
</TABLE>

Director

July 19,

EXHIBIT INDEX

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(1) Filed as an exhibit to the Registrant's Registration Statement on Form S-8 (No. 333-32924) filed March 21, 2000 and incorporated herein by reference.

July 26, 2000

QUALCOMM INCORPORATED
5775 Morehouse Drive
San Diego, CA 92121

Ladies and Gentlemen:

You have requested our opinion with respect to certain matters in connection with the filing by QUALCOMM INCORPORATED, a Delaware corporation (the "Company") of a Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission, covering the registration of up to 4,718 shares of the Company's Common Stock, \$.0001 par value (the "Shares"), for issuance upon the exercise of options granted under the SnapTrack, Inc. 1995 Stock Option Plan (the "Option Plan"). The options granted under the Option Plan are hereinafter referred to as the "Options."

In connection with this opinion, we have examined and relied upon the Registration Statement and related prospectuses, the Option Plan, the Options, the Company's Certificate of Incorporation and Bylaws, as amended, and the originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below. We have assumed the genuineness and authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies thereof and the due execution and delivery of all documents where due execution and delivery are a prerequisite to the effectiveness thereof.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when issued and sold in accordance with the Option Plan and/or the Options, as applicable, the Registration Statement and the applicable related prospectus, will be validly issued, fully paid and nonassessable.

We consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

Cooley Godward LLP

/s/ Thomas A. Coll

Thomas A. Coll

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated November 10, 1999 relating to the financial statements and financial statement schedule of QUALCOMM Incorporated, which appears in QUALCOMM Incorporated's Annual Report on Form 10-K for the year ended September 30, 1999.

/s/ PricewaterhouseCoopers LLP

PRICEWATERHOUSECOOPERS LLP

San Diego, California
July 24, 2000

CONSENT OF DELOITTE & TOUCHE LLP

We consent to the incorporation by reference in this Registration Statement of Qualcomm Incorporated on Form S-8 of our report dated February 25, 2000 with respect to the consolidated financial statements of SnapTrack, Inc. appearing in Qualcomm Incorporated's Form 8-K/A filed April 11, 2000.

/s/ DELOITTE & TOUCHE LLP

Deloitte & Touche LLP

San Jose, California
July 24, 2000