



the Registrant's 1991 Stock Option Plan, as amended (the "1991 Plan"), by 3,500,000 shares in December 1998 and February 1999, respectively. In April 1999, the Registrant declared a two-for-one stock split in the form of a stock dividend distributed in May 1999, and effected an additional four-for-one stock split in December 1999. Accordingly, this Registration Statement covers 28,000,000 shares, representing the additional 3,500,000 shares that became issuable under the 1991 Plan, as adjusted for such stock splits. This Registration Statement shall also cover any additional shares of Common Stock which shall become issuable under the 1991 Plan by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of the Registrant's outstanding shares of Common Stock.

- (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 average of the high and low sales prices of Registrant's Common Stock on January 18, 2000, as reported on the NASDAQ National Market for the remainder of the shares subject to the Option Plan registered hereunder.

#### 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; and
8. Registration Statement No. 333-69457 filed December 22, 1998.

#### EXHIBITS

<TABLE>  
<CAPTION>  
EXHIBIT  
NUMBER  
<S>  
5.1  
23.1  
23.2  
24  
99.1  
</TABLE>

<C>  
Opinion of Cooley Godward LLP.  
Consent of PricewaterhouseCoopers LLP, Independent Accountants.  
Consent of Cooley Godward LLP is contained in Exhibit 5.1 to this Registration Statement.  
Power of Attorney is contained on the signature pages.  
1991 Stock Option Plan, as amended. (1)

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(1) Filed as an Exhibit to the Registrant's Registration Statement on Form S-8 (File No. 333-69457) filed on December 22, 1998.

#### SIGNATURES

Pursuant to the requirements of the Securities Act, 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 January 21, 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 <S>	TITLE <C>	DATE <C>
/s/ IRWIN MARK JACOBS ----- Irwin Mark Jacobs	Chairman of the Board, Chief Executive Officer and Director (Principal Executive Officer)	January 21, 2000
/s/ ANDREW J. VITERBI ----- Andrew J. Viterbi	Vice Chairman of the Board	January 21, 2000
</TABLE>		
<TABLE> <S>	<C>	<C>
/s/ ANTHONY S. THORNLEY ----- Anthony S. Thornley	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	January 21, 2000
/s/ RICHARD C. ATKINSON ----- Richard C. Atkinson	Director	January 21, 2000
/s/ ADELIA A. COFFMAN ----- Adelia A. Coffman	Director	January 21, 2000
----- Diana Lady Dougan	Director	January __, 2000
----- Neil Kadisha	Director	January __, 2000
/s/ ROBERT E. KAHN ----- Robert E. Kahn	Director	January 21, 2000
/s/ JEROME S. KATZIN ----- Jerome S. Katzin	Director	January 21, 2000
/s/ DUANE A. NELLES -----	Director	January 21, 2000

Duane A. Nelles

/s/ PETER M. SACERDOTE ----- Peter M. Sacerdote	Director	January 21, 2000
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/s/ FRANK SAVAGE ----- Frank Savage </TABLE>	Director	January 21, 2000
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<TABLE> <S>	<C>	<C>
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/s/ BRENT SCOWCROFT ----- Brent Scowcroft	Director	January 21, 2000
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/s/ MARC I. STERN ----- Marc I. Stern </TABLE>	Director	January 21, 2000
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EXHIBIT INDEX

<TABLE> <CAPTION> EXHIBIT NUMBER <S>	<C>
5.1	Opinion of Cooley Godward LLP.
23.1	Consent of PricewaterhouseCoopers LLP, Independent Accountants.
23.2	Consent of Cooley Godward LLP is contained in Exhibit 5.1 to this Registration Statement.
24	Power of Attorney is contained on the signature pages.
99.1	1991 Stock Option Plan, as amended. (1)

-----  
(1) Filed as an Exhibit to the Registrant's Registration Statement on Form S-8 (File No. 333-69457) filed on December 22, 1998.

January 24, 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 offering of an aggregate of up to 28,000,000 shares of the Company's Common Stock, \$.0001 par value (the "Shares") for issuance pursuant to the Company's 1991 Stock Option Plan (the "Option Plan").

In connection with this opinion, we have examined and relied upon the Registration Statement and related prospectus, the Option Plan, 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 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.

PRICEWATERHOUSECOOPERS LLP

San Diego, California  
January 24, 2000