

UNITED STATES 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)

**QUALCOMM INCORPORATED 2006 LONG-TERM
 INCENTIVE PLAN
 (formerly known as the QUALCOMM INCORPORATED 2001
 STOCK OPTION PLAN)**

(Full title of the plan)

PAUL E. JACOBS
 CHIEF EXECUTIVE OFFICER
 QUALCOMM INCORPORATED
 5775 MOREHOUSE DRIVE
 SAN DIEGO, CALIFORNIA 92121
 858-587-1121

(Name and address of agent for service)

This registration statement shall hereafter become effective in accordance with Rule 462 promulgated under the Securities Act of 1933, as amended.

CALCULATION OF REGISTRATION FEE

Title of Securities to be registered ¹	Amount to be registered ²	Proposed maximum offering price per share ³	Proposed maximum aggregate offering price ³	Amount of registration fee
2006 Long-Term Incentive Plan Common Stock Par Value \$.0001	65,000,000	\$ 38.25	\$2,486,250,000.00	\$266,028.754
Common Stock Par Value \$.0001 (from 2001 Non-Employee Directors' Stock Option Plan)	3,211,002	\$ 38.25	\$ 122,820,826.50	\$ 0.004
Common Stock Par Value \$.0001 (from 1998 Non-Employee Directors' Stock Option Plan)	16,666	\$ 38.25	\$ 637,474.50	\$ 0.004
Common Stock Par Value \$.0001 (from 1991 Stock Option Plan)	2,328,117	\$ 38.25	\$ 89,050,475.25	\$ 0.004
TOTALS	70,555,785		\$2,698,758,776.25	\$266,028.75

¹ The securities to be registered include options and awards to acquire Common Stock.

² Pursuant to Rule 416(a), this registration statement also covers any additional securities that may be offered or issued in connection with any stock split, stock dividend or similar transaction.

³ Estimated pursuant to Rule 457 solely for purposes of calculating the registration fee. The price is based upon the average of the high and low prices of the Common Stock on September 25, 2006, as reported on the NASDAQ National Market.

With the exception of the 65,000,000 newly authorized shares which are being registered on this Form S-8 Registration Statement, the remaining shares being registered under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan are shares which were previously available for grant under the QUALCOMM Incorporated 2001 Non-Employee Directors' Stock Option Plan, QUALCOMM Incorporated 1998 Non-Employee Directors' Stock Option Plan and the QUALCOMM Incorporated 1991 Stock Option Plan. The registrant previously registered such shares for issuance on Form S-8 registration statements (333-60484; 333-103497; 333-117626; 333-95291; 333-69457; 333-32013; 333-2756; 333-2754; 333-2752; 333-78158; 333-78150; 333-45083). The registrant has filed a post-effective amendment to deregister such shares from the Form S-8 registration statements, and accordingly, the associated registration fee previously paid on these shares under the prior registration statements is hereby also carried forward to cover a portion of the registration fee under this Registration Statement with respect to the specific number of securities listed above. In addition, the QUALCOMM Incorporated 2006 Long-Term Incentive Plan (the "2006 LTIP") is a restatement of the QUALCOMM Incorporated 2001 Stock Option Plan and currently has 11,129,524 shares available for issuance that were previously registered in the name of the QUALCOMM Incorporated 2001 Stock Option Plan on Form S-8 registration statements (333-60484; 333-103497; 333-117626).

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PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

QUALCOMM Incorporated (the "Company") hereby incorporates by reference in this registration statement the following documents:

(a) The Company's latest annual report on Form 10-K filed pursuant to Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), containing audited financial statements for the Company's latest fiscal year ended September 25, 2005 as filed with the Securities and Exchange Commission on November 2, 2005.

(b) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the registrant document referred to in (a) above.

(c) The description of the Company's Common Stock contained in the Company's registration statement filed under the Exchange Act, including any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this registration statement which indicates that all securities offered hereby have been sold or which deregisters all securities remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from the date of filing of such documents.

Item 4. Description of Securities

The class of securities to be offered is registered under Section 12 of the Exchange Act.

Item 5. Interests of Named Experts and Counsel

Inapplicable.

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Item 6. Indemnification of Directors and Officers

Under Section 145 of the Delaware General Corporation Law, the Company has broad powers to indemnify its directors and officers against liabilities they may incur in such capacities, including liabilities under the Securities Act of 1933, as amended (the "Securities Act"). The Company's Bylaws require the Company to indemnify its directors and executive officers and may indemnify its other officers to the full extent permitted by law. The Company believes that indemnification under its Bylaws covers at least negligence and gross negligence by officers and directors, and requires the Company to advance litigation expenses in the case of stockholder derivative actions or other actions, against an undertaking by the officer or director to repay such advances if it is ultimately determined that the officer or director is not entitled to indemnification. The Bylaws further provide that rights conferred under such Bylaws shall not be deemed to be exclusive of any other right such persons may have or acquire under any statute, provision of any Certificate of Incorporation, Bylaw, agreement, vote of stockholders, disinterested directors or otherwise.

In addition, the Company's Certificate of Incorporation provides that, pursuant to Delaware law, its directors shall not be liable for monetary damages for breach of the directors' fiduciary duty of care to the Company and its stockholders. This provision in the Certificate of Incorporation does not eliminate the duty of care, and in appropriate circumstances equitable remedies such as injunctive or other forms of non-monetary relief will remain available under Delaware law. In addition, each director will continue to be subject to liability for breach of the director's duty of loyalty to the Company, or acts or omissions not in good faith or involving intentional misconduct, for knowing violations of law, for actions leading to improper personal benefit to the director, and for payment of dividends or approval of stock repurchases or redemptions that are unlawful under Delaware law. The provision also does not affect a director's responsibilities under any other law, such as the federal securities laws or state or federal environmental laws.

The Company currently has a policy providing directors and officers liability insurance with insured directors and officers of the Company in certain circumstances. The policy also insures the Company against losses as to which its directors and officers are entitled to indemnification.

Item 7. Exemption From Registration Claimed

Inapplicable.

Item 8. Exhibits

See Exhibit Index.

Item 9. Undertakings

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

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(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (1)(i) and (1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Securities and Exchange Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURE

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 September 29, 2006.

QUALCOMM Incorporated

By: /s/ Paul E. Jacobs
Paul E. Jacobs, Chief Executive Officer

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SIGNATURES AND POWER OF ATTORNEY

The officers and directors of QUALCOMM Incorporated whose signatures appear below, hereby constitute and appoint PAUL E. JACOBS and WILLIAM E. KEITEL, and each of them, their true and lawful attorneys and agents, with full power of substitution, each with power to act alone, to sign and execute on behalf of the undersigned any amendment or amendments to this registration statement on Form S-8, and each of the undersigned does hereby ratify and confirm all that each of said attorney and agent, or their or his substitutes, shall do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Paul E. Jacobs</u> Paul E. Jacobs	Chief Executive Officer (Principal Executive Officer)	September 29, 2006
<u>/s/ William E. Keitel</u> William E. Keitel	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	September 27, 2006
<u>/s/ Irwin Mark Jacobs</u> Irwin Mark Jacobs	Chairman of the Board	September 27, 2006
<u>/s/ Barbara T. Alexander</u> Barbara T. Alexander	Director	September 26, 2006
<u>/s/ Richard C. Atkinson</u> Richard C. Atkinson	Director	September 26, 2006
<u>/s/ Adelia A. Coffman</u> Adelia A. Coffman	Director	September 26, 2006
<u>/s/ Donald G. Cruickshank</u> Donald G. Cruickshank	Director	September 27, 2006
<u>/s/ Raymond V. Dittamore</u> Raymond V. Dittamore	Director	September 26, 2006
<u>Diana Lady Dougan</u>	Director	September ___, 2006
<u>Robert E. Kahn</u>	Director	September ___, 2006
<u>Sherry Lansing</u> <u>/s/ Duane A. Nelles</u> Duane A. Nelles	Director	September ___, 2006
<u>/s/ Peter M. Sacerdote</u> Peter M. Sacerdote	Director	September 27, 2006
<u>Brent Scowcroft</u> <u>/s/ Marc I. Stern</u> Marc I. Stern	Director	September 27, 2006
<u>/s/ Richard Sulpizio</u> Richard Sulpizio	Director	September 26, 2006
		September 27, 2006

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4.1	Restated Certificate of Incorporation of the Company, as amended, is incorporated by reference to Exhibit 99.4 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on March 13, 2006.
4.2	Certificate of Amendment of Certificate of Designation is incorporated by reference to Exhibit 99.2 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on September 30, 2005.
4.3	Amended and Restated Bylaws of the Company are incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on September 22, 2006.
5	Opinion re legality
23.1	Consent of Counsel (included in Exhibit 5)
23.2	Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm
24	Power of Attorney (included in signature pages to this registration statement)
99.1	QUALCOMM Incorporated 2006 Long-Term Incentive Plan is incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on March 13, 2006.

DLA PIPER US LLP
4365 Executive Drive, Suite 1100, San Diego, CA 92121-2189
Phone: 858-677-1400 Fax: 858-677-1477 www.dlapiper.com

September 29, 2006

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Ladies and Gentlemen:

As legal counsel for QUALCOMM Incorporated, a Delaware corporation (the "Company"), we are rendering this opinion in connection with the registration under the Securities Act of 1933, as amended, of up to 70,555,785 shares of the Common Stock, \$0.0001 par value (the "Registration Statement"), of the Company which may be issued pursuant to awards granted under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan (the "LTIP").

We have examined all instruments, documents and records which we deemed relevant and necessary for the basis of our opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures and the authenticity of all documents submitted to us as originals and the conformity to the originals of all documents submitted to us as copies. We are admitted to practice only in the State of California and we express no opinion concerning any law other than the law of the State of California, the corporation laws of the State of Delaware and the federal law of the United States. As to matters of Delaware corporation law, we have based our opinion solely upon our examination of such laws and the rules and regulations of the authorities administering such laws, all as reported in standard, unofficial compilations. We have not obtained opinions of counsel licensed to practice in jurisdictions other than the State of California.

Based on such examination, we are of the opinion that the 70,555,785 shares of Common Stock which may be issued under the Plan and assumed by QUALCOMM Incorporated are duly authorized shares of the Company's Common Stock, and, when issued against receipt of the consideration therefor in accordance with the provisions of the Plan, will be validly issued, fully paid and nonassessable. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement referred to above and the use of our name wherever it appears in said Registration Statement.

Respectfully submitted,

/s/ DLA PIPER US LLP

DLA PIPER US LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated November 2, 2005 relating to the financial statements, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting of QUALCOMM Incorporated, which appears in QUALCOMM Incorporated's Annual Report on Form 10-K for the year ended September 25, 2005. We also consent to the incorporation by reference of our report dated November 2, 2005 relating to the financial statement schedule, which appears in such Annual Report on Form 10-K.

/s/ PricewaterhouseCoopers LLP

PRICEWATERHOUSECOOPERS LLP

San Diego, California

September 27, 2006