

**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  
 QUALCOMM INCORPORATED AMENDED AND RESTATED 2001 EMPLOYEE STOCK  
 PURCHASE PLAN

(Full titles of the plans)

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.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Securities to be registered <sup>1</sup>	Amount to be registered <sup>2</sup>	Proposed maximum offering price per share <sup>3</sup>	Proposed maximum aggregate offering price <sup>3</sup>	Amount of registration fee
2006 Long-Term Incentive Plan, as amended Common Stock Par Value \$.0001	115,000,000	\$41.83	\$4,810,450,000	\$189,051 <sup>4</sup>
Common Stock Par Value \$.0001 (from 1991 Stock Option Plan)	964,780	NA	NA	\$0 <sup>4</sup>
Common Stock Par Value \$.0001 (from 2001 Non-Employee Directors' Stock Option Plan)	41,667	NA	NA	\$0 <sup>4</sup>
Common Stock Par Value \$.0001 (from 1998 Non-Employee Directors' Stock Option Plan)	20,000	NA	NA	\$0 <sup>4</sup>
Amended and Restated 2001 Employee Stock Purchase Plan Common Stock Par Value \$.0001 (from 1996 Non-Qualified Employee Stock Purchase Plan)	23,004	NA	NA	\$0 <sup>5</sup>
<b>TOTALS</b>	<b>116,049,451</b>	<b>\$41.83</b>	<b>\$4,810,450,000</b>	<b>\$189,051</b>

<sup>1</sup> The securities to be registered include options and rights to acquire Common Stock.

<sup>2</sup> 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.

<sup>3</sup> 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 April 17, 2008, as reported on the NASDAQ Global Select Market.

- 4 The additional shares to be registered by QUALCOMM Incorporated (the “Registrant”) on this Form S-8 Registration Statement under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan, as amended (the “2006 LTIP”), include 115,000,000 newly authorized shares. The remaining 1,026,447 shares being registered under the 2006 LTIP are shares which were previously available for grant under the QUALCOMM Incorporated 1991 Stock Option Plan, the QUALCOMM Incorporated 2001 Non-Employee Directors’ Stock Option Plan and the QUALCOMM Incorporated 1998 Non-Employee Directors’ Stock Option Plan (the “Prior Plans”). The Registrant previously registered such shares for issuance on Registration Statements on Form S-8 (SEC File Nos. 33-45083, 33-78150, 33-78158, 333-2752, 333-2754, 333-2756, 333-32013, 333-69457, 333-95291, 333-60484, 333-103497 and 333-117626). The Registrant is simultaneously filing post-effective amendments to deregister such shares from the Registration Statements on Form S-8 previously filed with respect to the Prior Plans; accordingly, the associated registration fees previously paid on these shares under the prior Registration Statements are hereby carried forward to cover a portion of the registration fee due under this Registration Statement.
- 5 The additional shares to be registered on this Registration Statement on Form S-8 under the QUALCOMM Incorporated Amended and Restated 2001 Employee Stock Purchase Plan are shares previously registered for issuance under the QUALCOMM Incorporated 1996 Non-Qualified Employee Stock Purchase Plan, which has been amended and restated as part of the Amended and Restated 2001 Employee Stock Purchase Plan. The Registrant previously registered these shares for issuance on a Registration Statement on Form S-8 (SEC File No. 333-2750). The Registrant is simultaneously filing a post-effective amendment to deregister such shares; accordingly, the associated registration fee previously paid on these shares under the prior Registration Statement is hereby carried forward to cover a portion of the registration fee under this Registration Statement.
- 
- 
-

**TABLE OF CONTENTS**

[INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8](#)

[Item 8. Exhibits](#)

[SIGNATURE](#)

[EXHIBIT INDEX](#)

[EXHIBIT 5](#)

[EXHIBIT 23.2](#)

---

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS  
ON FORM S-8

The contents of the Registration Statements on Form S-8 listed below are incorporated by reference herein.

Registration Statements filed with respect to the QUALCOMM Incorporated 2006 Long- Term Incentive Plan and the former 2001 Stock Option Plan, which was amended and restated as the 2006 Long-Term Incentive Plan (SEC File No. 333-137692, filed September 29, 2006, SEC File No. 333-103497 filed February 28, 2003, and SEC File No. 333-60484, filed May 8, 2001).

Registration Statements filed with respect to the QUALCOMM Incorporated 2001 Employee Stock Purchase Plan (SEC File No. 333-60484, filed May 8, 2001, and SEC File No. 333-103497, filed February 28, 2003).

Item 8. Exhibits

See Exhibit Index.

---

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 with respect to the QUALCOMM Incorporated 2006 Long-Term Incentive Plan and the 2001 Amended and Restated Employee Stock Purchase Plan to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Diego, State of California, on April 24, 2008.

QUALCOMM Incorporated

By: /s/ Paul E. Jacobs

Paul E. Jacobs, Chief Executive Officer

---

[Table of Contents](#)

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 this Registration Statement on Form S-8 with respect to QUALCOMM Incorporated 2006 Long-Term Incentive Plan and the 2001 Amended and Restated Employee Stock Purchase Plan and any amendment or amendments thereto, 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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Paul E. Jacobs</u> Paul E. Jacobs	Chief Executive Officer and Director (Principal Executive Officer)	April 24, 2008
<u>/s/ William E. Keitel</u> William E. Keitel	Executive Vice President and Chief Financial Officer  (Principal Financial and Accounting Officer)	April 24, 2008
<u>/s/ Irwin Mark Jacobs</u> Irwin Mark Jacobs	Chairman of the Board	April 24, 2008
<u>/s/ Barbara T. Alexander</u> Barbara T. Alexander	Director	April 24, 2008
<u>/s/ Raymond V. Dittamore</u> Raymond V. Dittamore	Director	April 24, 2008
<u>/s/ Robert E. Kahn</u> Robert E. Kahn	Director	April 24, 2008
<u>/s/ Duane A. Nelles</u> Duane A. Nelles	Director	April 24, 2008
<u>/s/ Brent Scowcroft</u> Brent Scowcroft	Director	April 24, 2008
<u>/s/ Marc I. Stern</u> Marc I. Stern	Director	April 24, 2008

---

**EXHIBIT INDEX**

- 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
- 24 Power of Attorney (included in signature pages to this Registration Statement)
- 99.1 QUALCOMM Incorporated 2006 Long-Term Incentive Plan, as amended<sup>1</sup>
- 99.2 QUALCOMM Incorporated Amended and Restated 2001 Employee Stock Purchase Plan<sup>1</sup>

---

<sup>1</sup> Filed as exhibits to the Company's Quarterly Report on Form 10-Q (File No. 000-19528) filed on April 23, 2008.

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

April 24, 2008

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 116,049,451 shares of the Common Stock, \$0.0001 par value (the "Registration Statement"), of the Company which may be issued pursuant to the exercise of options and purchase rights granted under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan, as amended, and the QUALCOMM Incorporated Amended and Restated 2001 Employee Stock Purchase Plan (the "Plans").

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 express no opinion concerning any law other than 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 116,049,451 shares of Common Stock which may be issued upon exercise of options and purchase rights granted under the Plans 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 Plans, 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 8, 2007 relating to the financial statements, financial statement schedule, and the effectiveness of internal control over financial reporting, which appears in QUALCOMM Incorporated's Annual Report on Form 10-K for the year ended September 30, 2007.

/s/ PricewaterhouseCoopers LLP

San Diego, California

April 23, 2008