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

FORM 10-K/A
(AMENDMENT NO. 1)

(MARK ONE)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

FOR THE FISCAL YEAR ENDED SEPTEMBER 28, 1997

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

FOR THE TRANSITION PERIOD FROM _____ TO _____

COMMISSION FILE NUMBER 0-19528

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.)

6455 LUSK BLVD.
SAN DIEGO, CALIFORNIA
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

92121-2779
(ZIP CODE)

REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE: (619) 587-1121

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:
NONE

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT:
COMMON STOCK
(TITLE OF CLASS)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES NO

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (Section 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K of any amendment to this Form 10-K.

The aggregate market value of the voting stock held by non affiliates of the registrant as of November 21, 1997 was \$4,148,221,037.*

The number of shares outstanding of the registrant's common stock was 68,552,532 as of November 21, 1997.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of registrant's Definitive Proxy Statement to be filed with the Commission pursuant to Regulation 14A in connection with the 1998 Annual Meeting are incorporated herein by reference into Part III of this Report. Such proxy statement will be filed with the Securities and Exchange Commission not later than 120 days after the registrant's fiscal year ended September 28, 1997.

Certain Exhibits filed with the registrant's (i) Registration Statement on Form S-1 (Registration No. 33-42782), as amended; (ii) Annual Report on Form 10-K for the fiscal year ended September 27, 1992; (iii) Registration Statement on Form S-3 (Registration No. 33-62724), as amended; (iv) Annual Report on Form 10-K for the fiscal year ended September 26, 1993; (v) Form 10-Q for the quarter ended March 27, 1994, as amended; (vi) Registration Statement on Form S-8

(Registration No. 333-2750); (vii) Registration Statement on Form S-8 (Registration No. 333-2752); (viii) Registration Statement On Form S-8 (Registration No. 333-2754); (ix) Registration Statement on Form S-8 (Registration No. 333-2756); (x) Current Report on Form 8-K dated as of September 26, 1995, are incorporated herein by reference into Part IV of this Report; (xi) Annual Report on Form 10-K for the fiscal year ended September 29, 1996; and (xii) Registration Statement on Form S-3 (Registrations No. 333-26069), as amended.

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* Excludes the Common Stock held by executive officers, directors and stockholders whose ownership exceeds 5% of the Common Stock outstanding at November 21, 1997. Exclusion of such shares should not be construed to indicate that any such person possesses the power, direct or indirect, to direct or cause the direction of the management or policies of the registrant or that such person is controlled by or under common control with the registrant.

EXPLANATORY STATEMENT

This Amendment No. 1 to the Annual Report on Form 10-K for QUALCOMM Incorporated (the "Company") for the fiscal year ended September 28, 1997 is being filed to amend Item 14 (a) (3) by adding as Exhibits, certain amended and restated financial data schedules.

As reported in the Company's Annual Report on Form 10-K for the fiscal year ended September 28, 1997 (the "Initial Form 10-K"), the Company was required to adopt, in the first quarter of fiscal 1998, Statement of Financial Accounting Standards No. 128 ("FAS 128"), "Earnings Per Share," which required a retroactive change in the method used to compute and display earnings per share information. Although pro forma earnings per share information in accordance with FAS 128 was presented in the Initial Form 10-K, financial data schedules restated in accordance with FAS 128 were not required to be filed at that time and were not included. Such restated financial data schedules are now being filed pursuant to this Amendment No. 1. This Amendment No. 1 is also being filed to amend certain amounts in the restated financial data schedules, as footnoted, to properly state information required by Regulation S-K, Item 601 (c), Appendix A.

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PART IV

ITEM 14. EXHIBITS, FINANCIAL STATEMENT SCHEDULES AND REPORTS ON FORM 8-K

(a) (3) Exhibits

<TABLE>

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EXHIBIT NUMBER -----	DESCRIPTION -----
<S>	<C>
3.1*	Restated Certificate of Incorporation.(1)
3.2*	Certificate of Amendment of Restated Certificate of Incorporation.(7)
3.3*	Certificate of Designation of Preferences.(15)
3.4*	Bylaws.(2)(2)
3.5*	Amendment of the Bylaws.
4.1*	Certificate of Trust of QUALCOMM Financial Trust I, filed with the Delaware Secretary of State on February 7, 1997.(16)
4.2*	Declaration of Trust of QUALCOMM Financial Trust I, dated as of February 7, 1997, among QUALCOMM Incorporated, as Sponsor, Wilmington Trust Company, as Delaware Trustee and Property Trustee, and Irwin Mark Jacobs, Harvey P. White, and Anthony Thornley, as Regular Trustees.(16)
4.3*	Amended and Restated Declaration of Trust of QUALCOMM Financial Trust I, dated as of February 25, 1997, among QUALCOMM Incorporated, as Sponsor, Wilmington Trust Company, as Delaware Trustee and Property Trustee, and Irwin Mark Jacobs, Harvey P. White, and Anthony Thornley, as Regular Trustees.(16)
4.4*	Indenture for the 5 3/4% Convertible Subordinated Debt Securities, dated as of February 25, 1997, among QUALCOMM Incorporated and Wilmington Trust Company, as Indenture

Trustee.(16)

- 4.5* Form of 5 3/4% Trust Convertible Preferred Securities (Included in Annex 1 to Exhibit 4.3 above).(16)
- 4.6* Form of 5 3/4% Convertible Subordinated Debt Securities (Included in Annex 1 to Exhibit 4.3 above).(16)
- 4.7* Preferred Securities Guarantee Agreement, dated as of February 25, 1997, between QUALCOMM Incorporated, as Guarantor, and Wilmington Trust Company, as Guarantee Trustee.(16)
- 10.1* Form of Indemnity Agreement between the Company, each director and certain officers.(2) (14)
- 10.2* 1991 Stock Option Plan, as amended.(10) (14)
- 10.3* Form of Incentive Stock Option Grant under the 1991 Stock Option Plan.(2) (14)
- 10.4* Form of Supplemental Stock Option Grant under the 1991 Stock Option Plan.(2) (14)
- 10.5* 1991 Employee Stock Purchase Plan.(11) (14)
- 10.6* Form of Employee Stock Purchase Plan Offering under the 1991 Employee Stock Purchase Plan.(2) (14)

</TABLE>

3

(a) (3) Exhibits (continued)

<TABLE>

<CAPTION>

EXHIBIT
NUMBER

DESCRIPTION

- <S>
- 10.7* Registration Rights Agreement dated September 11, 1991 between the Company and various Stockholders.(2)
 - 10.8* Satellite Service Agreement dated March 5, 1991 between the Company and GTE Spacenet Corporation.(2) (3)
 - 10.9* Joint Venture Agreement dated January 24, 1990 between the Company and Alcatel Transmission par Faisceaux Hertiens.(2) (3)
 - 10.10* Agreement dated April 17, 1989 between the Company and PACTEL Corporation.(2) (3)
 - 10.11* CDMA Technology Agreement and related Patent License Agreement, each dated July 3, 1990 between the Company and American Telephone & Telegraph Company.(2) (3)
 - 10.12* DS-CDMA Technology Agreement and related Patent License Agreement, each dated September 26, 1990 between the Company and MOTOROLA, Inc.(2) (3)
 - 10.13* JSM Shareholders Agreement dated May 24, 1991 between the Company, C. Itoh, Ltd. and Nippon Steel Corporation.(2) (3)
 - 10.14* 401(k) Plan.(2)
 - 10.15* Amendments dated January 15, 1992 and February 7, 1992 to that certain Technology Agreement dated July 3, 1990 with American Telephone & Telegraph Company.(4)
 - 10.16* Amendment dated January 21, 1992 to that certain Technology Agreement dated September 26, 1990 with MOTOROLA, Inc.(4) (5)
 - 10.17* Non-Employee Directors' Stock Option Plan (the "Directors' Plan").(14) (15)
 - 10.18* Form of Stock Option Grant under the Directors' Plan, with related schedule.(6) (14)
 - 10.19* Joint Venture and Partnership Agreement dated February 25, 1994 between QUALCOMM Investment Company and Sony Electronics CDMA Investment, Inc.(7) (8)
 - 10.20* Contract dated March 18, 1994 between the Company and Globalstar, L.P.(7) (8)

- 10.21* Executive Retirement Matching Contribution Plan.(12) (14)
- 10.22* 1996 Non-qualified Employee Stock Purchase Plan.(13) (14)
- 10.23* Stockholder Rights Plan.(9)
- 10.24* Registration Rights Agreement, dated February 25, 1997, between QUALCOMM Financial Trust I and Lehman Brothers, Bear Stearns & Co., Inc., Alex. Brown & Sons Incorporated, Goldman, Sachs & Co. and Merrill Lynch & Co., as Initial Purchasers.(16)
- 11.1* Calculation of earnings per share.
- 23.1* Consent of Price Waterhouse LLP.
- 24.1* Power of Attorney. Reference is made to page 46 of the Initial Form 10-K.

</TABLE>

4

(a) (3) Exhibits (continued)

<TABLE>

<CAPTION>

EXHIBIT NUMBER -----	DESCRIPTION -----
<S> 27.0**	<C> Restated - Financial Data Schedule for the Fiscal Year Ended September 28, 1997.
27.1**	Amended and restated - Financial Data Schedule for the Fiscal Year Ended September 29, 1996; and for the Fiscal Year Ended September 25, 1995.
27.2**	Amended and restated - Financial Data Schedule for the Nine Months Ended June 29, 1997; for the Six Months Ended March 30, 1997; and for the Three Months Ended December 29, 1996.
27.3**	Amended and restated - Financial Data Schedule for the Nine Months Ended June 30, 1996; for the Six Months Ended March 31, 1996; and for the Three Months Ended December 31, 1995.

</TABLE>

** Filed herewith.

* Previously filed as part of the Registrant's initial Annual Report on Form 10-K filed with the Securities and Exchange Commission on December 3, 1997.

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- (1) Filed as an exhibit to the Registrant's Registration Statement on Form S-3 (No. 33-62724) or amendments thereto and incorporated herein by reference.
 - (2) Filed as an exhibit to the Registrant's Registration Statement on Form S-1 (No. 33-42782) or amendments thereto and incorporated herein by reference.
 - (3) Certain confidential portions deleted pursuant to Order Granting Application or Confidential Treatment issued in connection with Registration Statement on Form S-1 (No. 33-42782) effective December 12, 1991.
 - (4) Filed as exhibit to Registrant's Annual Report on Form 10-K for the fiscal year ended September 27, 1992.
 - (5) Certain confidential portions deleted pursuant to Order Granting Application for Confidential Treatment pursuant to Rule 24b-2 under the Securities Exchange Act of 1934 dated March 19, 1993.
 - (6) Filed as an exhibit to Registrant's Annual Report on Form 10-K for the fiscal year ended September 26, 1993.
 - (7) Filed as an exhibit to Registrant's Quarterly Report on Form 10-Q for the quarter ended March 27, 1994, as amended.
 - (8) Certain confidential portions deleted pursuant to Order Granting Application for Confidential Treatment pursuant to Rule 24b-2 under the Securities Exchange Act of 1934 dated July 7, 1994.

- (9) Filed as an exhibit to the Company's Form 8-K current report dated as of September 26, 1995.
- (10) Filed as an exhibit to the Registrant's Registration Statement on Form S-8 (File No. 333-2754) filed on March 25, 1996.
- (11) Filed as an exhibit to the Registrant's Registration Statement on Form S-8 (File No. 333-2756) filed on March 25, 1996.

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- (12) Filed as an exhibit to the Registrant's Registration Statement on Form S-8 (File No. 333-2752) filed on March 25, 1996.
- (13) Filed as an exhibit to the Registrant's Registration Statement on Form S-8 (File No. 333-2750) filed on March 25, 1996.
- (14) Indicates management or compensatory plan or arrangement required to be identified pursuant to Item 14(c).
- (15) Filed as an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 28, 1997.
- (16) Filed as an exhibit to the Registrant's Registration Statement on Form S-3 (No. 333-26069) or amendments thereto and incorporated herein by reference.

(c) Exhibits

The exhibits required by this Item are listed under Item 14(a) (3).

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

November 18, 1998

QUALCOMM Incorporated

By /s/ IRWIN MARK JACOBS

Irwin Mark Jacobs,
Chief Executive Officer and Chairman

<TABLE> <S> <C>

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE CONSOLIDATED FINANCIAL STATEMENTS CONTAINED IN THE COMPANY'S ANNUAL REPORT ON FORM 10-K FOR THE FISCAL YEAR ENDED SEPTEMBER 28, 1997, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

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RESTATED PURSUANT TO REGULATION S-K, ITEM 601(c), TO CONFORM TO FAS 128.

<F1>

"EPS-PRIMARY" DENOTES BASIC EPS.

</FN>

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE CONSOLIDATED FINANCIAL STATEMENTS CONTAINED IN THE COMPANY'S ANNUAL REPORT ON FORM 10-K FOR THE RESPECTIVE FISCAL YEAR THEN ENDED, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

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RESTATED PURSUANT TO REGULATION S-K, ITEM 601(c), TO CONFORM TO FAS 128. AMENDED TO CONFORM WITH THE REQUIREMENTS OF REGULATION S-K, ITEM 601(c), APPENDIX A.

<F1>

"EPS-PRIMARY" DENOTES BASIC EPS.

</FN>

</TABLE>

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<FN>

RESTATED PURSUANT TO REGULATION S-K, ITEM 601(c), TO CONFORM TO FAS 128. AMENDED TO CONFORM WITH THE REQUIREMENTS OF REGULATION S-K, ITEM 601(c), APPENDIX A.

<F1>

"EPS-PRIMARY" DENOTES BASIC EPS.

</FN>

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS CONTAINED IN THE COMPANY'S QUARTERLY REPORT ON FORM 10-Q FOR THE RESPECTIVE QUARTER THEN ENDED, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

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<FN>

RESTATED PURSUANT TO REGULATION S-K, ITEM 601(c), TO CONFORM TO FAS 128. AMENDED TO CONFORM WITH THE REQUIREMENTS OF REGULATION S-K, ITEM 601(c), APPENDIX A.

<F1>

"EPS-PRIMARY" DENOTES BASIC EPS.

</FN>

</TABLE>