

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
 AMENDED AND RESTATED QUALCOMM INCORPORATED 2001
 EMPLOYEE STOCK PURCHASE PLAN

(Full title of the plan)

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

(Name and address of agent for service)

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. (Check one:)

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

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, as amended Common Stock Par Value \$.0001	65,000,000	\$52.69	\$3,424,850,000	\$397,625 ⁴
Common Stock Par Value \$.0001 (from 1991 Stock Option Plan)	799,001	NA	NA	\$0 ⁴
Amended and Restated 2001 Employee Stock Purchase Plan Common Stock Par Value \$.0001	22,000,000	\$52.69	\$1,159,180,000	\$134,581 ⁵
TOTALS	87,799,001	\$52.69	\$4,584,030,000	\$532,206

¹ The securities to be registered include options and rights 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 March 28, 2011, 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 65,000,000 newly authorized shares. The remaining 799,001 shares being registered under the 2006 LTIP are shares that were previously available for grant under the QUALCOMM Incorporated 1991 Stock Option Plan (the "Prior Plan"). The Registrant previously registered such shares for issuance on Registration Statements on Form S-8 (SEC File Nos. 333-2754, 333-32013, 333-69457, and 333-95291). 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 Plan; 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 by the Registrant on this Form S-8 Registration Statement under the Amended and Restated QUALCOMM Incorporated 2001 Employee Stock Purchase Plan are newly authorized shares.

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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. 333-166246, filed April 22, 2010; SEC File No. 333-150423, filed April 24, 2008; SEC File No. 333-137692, filed September 29, 2006; SEC File No. 333-117626, filed July 23, 2004; 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 Amended and Restated QUALCOMM Incorporated 2001 Employee Stock Purchase Plan (SEC File No. 333-150423, filed April 24, 2008; SEC File No. 333-103497, filed February 28, 2003; and SEC File No. 333-60484, filed May 8, 2001).

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 Amended and Restated QUALCOMM Incorporated 2001 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 March 30, 2011.

QUALCOMM Incorporated

By: /s/ Paul E. Jacobs

Paul E. Jacobs, Chairman of the Board and
Chief Executive Officer

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<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Francisco Ros</u> Francisco Ros	Director	March 30, 2011
<u>/s/ Brent Scowcroft</u> Brent Scowcroft	Director	March 30, 2011
<u>/s/ Marc I. Stern</u> Marc I. Stern	Director	March 30, 2011

EXHIBIT INDEX

- 4.1 Restated Certificate of Incorporation of the Company, as amended, is incorporated by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on January 27, 2010.
- 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 3.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on September 25, 2009.
- 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, is incorporated by reference to Exhibit 10.91 to the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on January 26, 2011.
- 99.2 Amended and Restated QUALCOMM Incorporated 2001 Employee Stock Purchase Plan is incorporated by reference to Exhibit 10.88 to the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on July 21, 2010.

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March 30, 2011

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 a total of 87,799,001 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 rights granted under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan, as amended, or the Amended and Restated QUALCOMM Incorporated 2001 Employee Stock Purchase Plan (collectively, 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 87,799,001 shares of Common Stock which may be issued upon exercise of options and 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 LLP (US)

DLA PIPER LLP (US)

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 3, 2010 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 26, 2010.

/s/ PricewaterhouseCoopers LLP

San Diego, California

March 30, 2011