

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

SCHEDULE TO

**Tender Offer Statement Under Section 14(d)(1) or 13(e)(1)
of the Securities Exchange Act of 1934
(Amendment No. 3)**

IKANOS COMMUNICATIONS, INC.
(Name of Subject Company)

King Acquisition Co.
(Name of Offeror)
a Wholly-owned Subsidiary of

Qualcomm Atheros, Inc.
(Parent of Offeror)
an Indirect Wholly-Owned Subsidiary of

QUALCOMM Incorporated
(Name of Offerors)
(Names of Filing Persons (identifying status as offeror, issuer or other person))

Common Stock, Par Value \$0.001 Per Share
(Title of Class of Securities)

45173E204
(CUSIP Number of Class of Securities)

Donald J. Rosenberg
Executive Vice President, General Counsel and Corporate Secretary
Qualcomm Incorporated
5775 Morehouse Dr.
San Diego, California 92121
(858) 587-1121

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications on Behalf of Filing Persons)

Copies to:

Rama Padmanabhan
Cooley LLP
4401 Eastgate Mall
San Diego, California 92121
(858) 550-6000

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee**
\$50,694,332	\$5,890.69

* Estimated solely for purposes of calculating the filing fee. The transaction valuation was calculated by adding (i) 17,228,613 outstanding shares of common stock, par value \$0.001 per share (the "Shares") of Ikanos Communications, Inc. ("Ikanos"), multiplied by the offer price of \$2.75 per Share, (ii) 39,800 Shares issuable pursuant to outstanding options with an exercise price less than the offer price of \$2.75 per Share, multiplied by \$0.86, which is the offer price of \$2.75 per Share minus the weighted average exercise price for such options of \$1.89 per Share, (iii) 1,116,448 restricted stock units multiplied by the offer price of \$2.75 per Share and (iv) 76,795 Shares estimated to be subject to outstanding purchase rights under Ikanos Amended and Restated 2004 Employee Stock Purchase Plan multiplied by the offer price of \$2.75 per Share. The calculation of the filing fee is based on information provided by Ikanos as of August 5, 2015.

** The amount of the filing fee is calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended, and Fee Rate Advisory #1 for Fiscal Year 2015, issued August 29, 2014, by multiplying the transaction valuation by 0.0001162.

Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$5,890.69

Filing Party: QUALCOMM Incorporated,
Qualcomm Atheros, Inc., and King

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- third-party tender offer subject to Rule 14d-1.
- issuer tender offer subject to Rule 13e-4.
- going-private transaction subject to Rule 13e-3.
- amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer.

This Amendment No. 3 to the Tender Offer Statement on Schedule TO amends and supplements the Tender Offer Statement on Schedule TO filed with the Securities Exchange Commission on August 19, 2015 (as amended and together with any subsequent amendments and supplements thereto, the "Schedule TO") by King Acquisition Co., a Delaware corporation ("Purchaser") and a wholly-owned subsidiary of Qualcomm Atheros, Inc., a Delaware corporation ("Parent"). The Schedule TO relates to the offer by Purchaser to purchase all outstanding shares of common stock, par value \$0.001 per share (the "Shares") of Ikanos Communications, Inc., a Delaware corporation ("Ikanos"), at \$2.75 per Share, net in cash, without interest (less any applicable withholding taxes), upon the terms and subject to the conditions set forth in the Offer to Purchase, dated August 19, 2015 (as it may be amended or supplemented from time to time, the "Offer to Purchase"), and in the related letter of transmittal, copies of which are attached to the Schedule TO as Exhibits (a)(1)(i) and (a)(1)(ii), respectively.

All capitalized terms used in this Amendment No. 3 and not otherwise defined have the respective meanings ascribed to them in the Schedule TO.

Amendments to the Schedule TO

Item 12. Exhibits.

Item 12 of the Schedule TO is hereby amended and supplemented by adding the following exhibit:

Exhibit No.	Description
(a)(5)(v)	Slide Deck used in connection with a meeting with Ikanos employees

Amendments to the Offer to Purchase

Section 16. Certain Legal Matters; Regulatory Approvals

Section 16— "Certain Legal Matters; Regulatory Approvals— Legal Proceedings" of the Offer to Purchase is amended and restated in its entirety as follows:

"Between August 25 and September 2, 2015, two putative class action lawsuits were filed in the Superior Court of California, County of Alameda (captioned *Weichel v. Banatao*, Case No. RG15783287 (filed Aug. 25, 2015), and *Tsai v. Banatao*, Case No. RG15784408 (filed Sep. 2, 2015)) by purported Ikanos stockholders against the members of the Ikanos Board, Ikanos, Qualcomm Atheros, Inc., and King Acquisition Co. The complaints generally allege that the Ikanos directors breached their fiduciary duties to Ikanos's minority stockholders in connection with the proposed Merger by one or more of the following: (i) agreeing to an unfair and/or inadequate Offer Price; (ii) ignoring various conflicts of interest present on the Ikanos Board; (iii) accepting unreasonable deal protection measures in the Merger Agreement that dissuades other potential bidders from making competing offers; and (iv) providing Ikanos stockholders inadequate or misleading information in the Schedule 14D-9. The Tsai complaint also alleges that Qualcomm aided and abetted the alleged breaches of fiduciary duty by the Ikanos directors. The complaints seek certification of a class, injunctive relief, including enjoining the Merger, and an award of unspecified attorneys' fees and other costs and fees, in addition to other relief. The complaints also request that the Court rescind and set aside the Merger or provide rescissory damages in the event it is consummated prior to entry of the Court's final judgment.

The outcome of this litigation cannot be predicted with certainty. A preliminary injunction could delay or jeopardize the completion of the Merger, and an adverse judgment granting permanent injunctive relief could indefinitely enjoin completion of the Merger."

SIGNATURES

After due inquiry and to the best knowledge and belief of the undersigned, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Date: September 9, 2015

King Acquisition Co.

By: /s/ Daniel D. Vrecek

Name: Daniel D. Vrecek

Title: Secretary and Vice President

Qualcomm Atheros, Inc.

By: /s/ Daniel D. Vrecek

Name: Daniel D. Vrecek

Title: Secretary, Vice President and
General Counsel

QUALCOMM Incorporated

By: /s/ Adam Schwenker

Name: Adam Schwenker

Title: Assistant Secretary, Vice President
and Legal Counsel

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
(a)(1)(i)*	Offer to Purchase, dated as of August 19, 2015
(a)(1)(ii)*	Form of Letter of Transmittal (including Internal Revenue Service Form W-9)
(a)(1)(iii)*	Form of Notice of Guaranteed Delivery
(a)(1)(iv)*	Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees
(a)(1)(v)*	Form of Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees
(a)(1)(vi)*	Summary Advertisement, as published in <i>The New York Times</i> on August 19, 2015
(a)(5)(i)	Press Release issued by QUALCOMM Incorporated, dated August 6, 2015 (incorporated by reference to the Schedule TO-C filed by QUALCOMM Incorporated on August 6, 2015)
(a)(5)(ii)	Slide Deck used in connection with a meeting with Ikanos employees (incorporated by reference to the Schedule TO-C filed by QUALCOMM Incorporated on August 7, 2015)
(a)(5)(iii)	Slide Deck used in connection with a meeting with Ikanos employees (incorporated by reference to the Schedule TO-C filed by QUALCOMM Incorporated on August 17, 2015)
(a)(5)(iv)*	FAQs made available to Ikanos employees
(a)(5)(v)	Slide Deck used in connection with a meeting with Ikanos employees
(d)(1)	Agreement and Plan of Merger, dated as of August 5, 2015, among Ikanos, Parent and Purchaser (incorporated by reference to the Current Report on Form 8-K/A filed by Ikanos on August 19, 2015)
(d)(2)	Form of Tender and Support Agreement, dated as of August 5, 2015, among Parent, Purchaser and certain stockholders of Ikanos (incorporated by reference to the Current Report on Form 8-K filed by Ikanos on August 6, 2015)
(d)(3)*	Confidentiality Agreement, dated as of February 23, 2015, between QUALCOMM Incorporated and Ikanos
(d)(4)*	Exclusivity Agreement, dated as of June 22, 2015, between Qualcomm Technologies, Inc. and Ikanos

* Previously filed.

Employment with Qualcomm



About the Tender Offer

This communication is neither an offer to purchase nor a solicitation of an offer to sell any shares of common stock of Ikanos or any other securities. Qualcomm has filed a tender offer statement on Schedule TO with the United States Securities and Exchange Commission ("SEC") and a Solicitation/Recommendation Statement on Schedule 14D-9 has been filed with the SEC by Ikanos. The offer to purchase shares of Ikanos common stock will only be made pursuant to the offer to purchase, the letter of transmittal and related documents filed as a part of the Schedule TO. INVESTORS AND SECURITY HOLDERS ARE URGED TO READ BOTH THE TENDER OFFER STATEMENT, AS FILED AND AS IT MAY BE AMENDED FROM TIME TO TIME, AND THE SOLICITATION/ RECOMMENDATION STATEMENT, AS FILED AND AS MAY BE AMENDED FROM TIME TO TIME, BECAUSE THEY CONTAIN IMPORTANT INFORMATION REGARDING THE OFFER. Investors and security holders may obtain a free copy of these statements and other documents filed with the SEC at the website maintained by the SEC at www.sec.gov or by directing such requests to D.F. King & Co., Inc., the Information Agent for the offer, at 877-478-5044.

Safe Harbor

This communication contains forward-looking statements. Any statements contained herein which do not describe historical facts, including but not limited to, statements regarding: the proposed transaction between Qualcomm and Ikanos; the expected timetable for completing the transaction; strategic and other potential benefits of the transaction; and any other statements about Qualcomm management's future expectations, beliefs, goals, plans, or prospects, are forward-looking statements which involve risks and uncertainties that could cause actual results to differ materially from those discussed in such forward-looking statements. Such risks and uncertainties include: the possibility that certain closing conditions to the transaction will not be satisfied; that required regulatory approvals for the transaction may not be obtained in a timely manner, if at all; the ability to timely consummate the transaction and possibility that the transaction will not be completed; the ability of Qualcomm to successfully integrate Ikanos' operations and employees; the anticipated benefits of the transaction may not be realized; and those additional factors discussed in Qualcomm's most recent Quarterly and Annual Reports on Forms 10-Q and 10-K filed with the SEC. Investors are urged not to place undue reliance on these forward-looking statements, which speak only as of the date of this communication. Qualcomm undertakes no obligation to revise or update any forward-looking statements in order to reflect any event or circumstance that may arise after the date of this communication.

1

Welcome letters

2

Total Rewards at
Qualcomm

3

Next steps

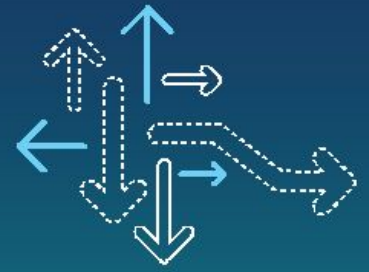
Agenda

Our opportunity



Accelerating leadership in the multi-mode smart home gateway

- Enables complete and integrated hardware and software solutions for carrier customers
- Builds on Qualcomm Atheros' leadership in Wi-Fi, small cells, Ethernet and PLC technologies
- Enhances our strategy for IoE and small cells

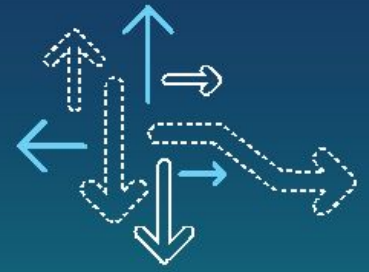


Welcome letters

Today's offer package

What's included

- Your Qualcomm title and employing entity
- Your base compensation
- Your eligibility for Qualcomm's Total Rewards Review cycle
- Benefit programs for you and your family
- Your eligibility for an RSU award
- Your HR contact



Total rewards @ Qualcomm

Elements of Total Rewards at Qualcomm

Wellness challenges and events
Take charge of your

Health

Fitness centers or reimbursements

ESPP
Cash incentive program
Manage your

Wealth

Salary
Life insurance
Stock awards

Social events
Balance your

Life

Time off
Community & charitable activities

Regular performance reviews

Achieve

your professional goals
Employee driven
Feedback
time

Compensation Overview

Key components of our compensation program

Salary

- Established by country based on local labor market data
- Takes into account individual performance and salary as compared to market
- Rewards past performance

Bonus program

- Qualcomm's discretionary cash bonus program is designed to:
- Reward individual employee contributions
- In alignment with the achievement of company financial objectives

Stock program

- Provides ownership in Qualcomm
- Fosters long-term commitment and sharing in Qualcomm's success

Restricted stock units (RSU)

The promise to receive a share of stock after a vesting period

Characteristics

- No cash investment by employees
- Full market value of Qualcomm stock
- Current vest schedule is 3 year annual
- The vested shares can be sold at any time

1/3 vests 1
year from
grant date

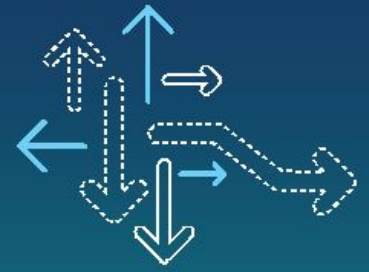
1/3 vests 2
years from
grant date

1/3 vests 3
years from
grant date

RSU grant dates

- Qualcomm only grants new hire RSUs four times a year
- New hire grants will be awarded according to the following schedule

Hire date	Qualcomm grant date
May 1 – July 31	Aug 20
Aug 1 – Oct 31	Nov 20
Nov 1 – Jan 31	Feb 20
Feb 1 – April 30	May 20



Benefits overview U.S.

Health coverage

Calendar year 2015

Medical

- United Healthcare (UHC) PPO or Kaiser EPO (in California)
 - Prescription Drug coverage provided by Caremark for UHC PPO
- No employee premiums for employee OR dependent coverage

Dental

- Delta Dental
- No employee premiums for employee OR dependent coverage

Vision

- VSP - Nominal employee premiums for dependent vision



Health coverage

Calendar year 2016

Medical

- Qualified Deductible Health Plan
 - United Healthcare (UHC) PPO with Caremark Rx or Kaiser EPO (in California)
 - Deductibles are \$1500 EE Only | \$2750 EE + Children | \$3450 EE + SP or EE + Family
- No employee premiums for employee OR dependent coverage
 - Working spouse charge
- HSA
 - Administered by ConnectYourCare
 - Qualcomm funded deductible in 2016 (partial funding in 2017) + wellness incentive



Dental & Vision

- No changes to dental and vision in 2016

Flexible Spending Accounts (FSA)

2015

- Health Care: \$2,550 annual max
- Dependent Day Care: \$5,000 annual max, per household (continues in 2016)
- Expenses on current FSA should be incurred prior to close
 - More information will be provided on reimbursement window

2016

- Limited Purpose Health Care: \$2,550 annual max (subject to IRS updates)
 - Reimburse eligible dental & vision expenses only until meeting medical deductible



Life and accidental death and dismemberment

- Salaried (exempt) employees: 3x salary
- Hourly (non-exempt) employees: 2x salary
- Voluntary Life
 - Employee: may purchase from \$50k up to an additional \$1 Million
 - Spouse: may purchase from \$50k up to an additional \$500k
 - Children: \$5k or \$10k
 - Guaranteed issue of \$250k



Disability

Short-term disability

- Provides temporary income replacement for up to 180 days (tax-free in CA)

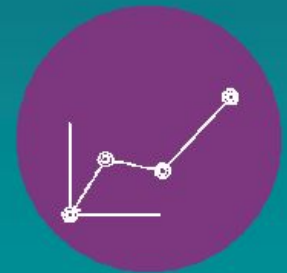
Long-term disability

- Salaried (exempt) employees: 60% to \$15,000/month (tax-free)
- Hourly (non-exempt) employees: 60% to \$5,000/month (tax-free)



Employee Stock Purchase Plans (ESPP)

- Employees can purchase Qualcomm stock at 15% discount
- Two six-month offering periods per year
- Elective payroll deduction
- Next eligible offering period is February 1, 2016



401(k)

- Immediately eligible to participate in Qualcomm plan
- Generous company match
 - 100% of first \$1,500
 - 50% of next \$1,500
 - 33% on the following \$7,500
 - 10% thereafter
 - 2-year vesting schedule for company match
 - Ikanos service date will be grandfathered for determining vesting date
- Core line-up of high performing mutual funds available as well as Fidelity BrokerageLink
- You will be able to roll over your current 401(k) to the Qualcomm plan

Maximize Your Match
If you contribute \$18,000
at Qualcomm, the
company matches a total
of \$5,475!



Time off benefits

Holidays

- 10 company-designated holidays, and 1 employee-designated holiday per year

Sick

- Salaried (exempt) employees accrue 0.044 hours per hour worked
- Hourly (non-exempt) employees accrue 0.044 hours per hour worked

Vacation

- Vacation accrual rate based on Salaried/Hourly status and years of service
- Ikanos service date will be grandfathered for determining accrual rate
- Accrued and unused vacation days will be carried over



Vacation accrual rates

Salaried (exempt & OEP) employees

Years of service	Annual accrual	Accrual per pay period	Maximum accrual
0 to 5 years	15 days	4.62 hours	240 hours
5 to 10 years	20 days	6.15 hours	320 hours
10+ years	25 days	7.69 hours	400 hours

Hourly (non-exempt) employees

Years of service	Annual accrual	Accrual per pay period	Maximum accrual
0 to 5 years	10 days	3.08 hours	160 hours
5 to 10 years	15 days	4.62 hours	240 hours
10+ years	20 days	6.15 hours	320 hours

Other benefits

- QLiving – Work/life programs
- Vendor discount programs (Passport Card)
- Back-up childcare, child and elder care resources and referral (Bright Horizons)
- Best Doctors - Expert physician consultation and referral, free of charge
- MDLive – Telemedicine appointments with no copays
- Employee Assistance Plan
- Charitable contribution match
- Adoption assistance
- Health club membership reimbursement or on-site fitness centers
- Commuter subsidy
- Wireless device subsidy



Learning and development

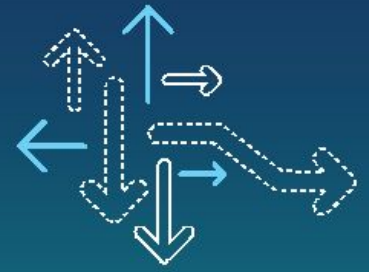
Learning Center

- Robust education tuition assistance program (\$5,250 for AA/BA, certificate programs, and continuing education \$10,125 for post-grad)
- Customized engineering development programs
- Management, leadership and professional skills programs
- Career development tools and resources

Library and Information Services

- Virtual access to thousands of engineering resources including IEEE Xplore, ACM Digital Library, Standards, and teardown
- Research and analysis delivery from an expert team of researchers.





Next steps

Next steps

- You'll meet with an HR representative
- We'll distribute your welcome packages
- Please return a signed copy of the welcome letter, indicating whether you accept the new terms by **September 15, 2015**

We look forward to you becoming part of
Qualcomm!

Resources and information



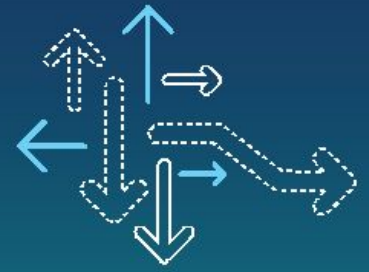
Questions

Please email the HR contact listed in your welcome letter





Integration website

Visit [Welcome.qualcomm.com](https://welcome.qualcomm.com) for information about Qualcomm, our culture and FAQs



Q&A

Thank you

Follow us on:  

For more information, visit us at:
www.qualcomm.com & www.qualcomm.com/blog

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Qualcomm Incorporated includes Qualcomm's licensing business, QTL, and the vast majority of its patent portfolio. Qualcomm Technologies, Inc., a wholly-owned subsidiary of Qualcomm Incorporated, operates, along with its subsidiaries, substantially all of Qualcomm's engineering, research and development functions, and substantially all of its product and services businesses, including its semiconductor business.

