

**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)

5775 Morehouse Drive, San Diego, CA

(Address of principal executive offices)

95-3685934

(IRS Employer Identification No.)

92121

(Zip Code)

QUALCOMM Incorporated 2006 Long-Term Incentive 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

(Name and address of agent for service)

858-587-1121

(Telephone number, including area code, 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. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer
(Do not check if a smaller reporting company)

Smaller reporting company

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 ⁴
2006 Long-Term Incentive Plan, as amended Common Stock, Par Value \$0.0001	90,000,000	\$63.58	\$5,722,200,000	\$780,508

¹ The securities to be registered include options and other 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 April 19, 2013, as reported on the NASDAQ Stock Market.

⁴ The additional shares to be registered by QUALCOMM Incorporated (the "Registrant" or the "Company") on this Form S-8 Registration Statement under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan, as amended, include 90,000,000 newly authorized shares.

TABLE OF CONTENTS

PART II

Item 3. Incorporation of Documents by Reference

Item 8. Exhibits

SIGNATURE

EXHIBIT INDEX

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

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, as amended, and the former 2001 Stock Option Plan, which was amended and restated as the 2006 Long-Term Incentive Plan (SEC File No. 333-173184, filed March 30, 2011; 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).

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, as amended, to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Diego, State of California, on April 24, 2013.

QUALCOMM Incorporated

By: /s/ Paul E. Jacobs

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

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 April 18, 2012.
- 4.2 Certificate of Amendment of Certificate of Designation of Series A Junior Participating Preferred Stock 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 3.4 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on July 11, 2012.
- 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 10.112 to the Company's Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on April 24, 2013.

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April 24, 2013

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 on Form S-8 under the Securities Act of 1933, as amended, of up to a total of 90,000,000 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 other rights granted under the QUALCOMM Incorporated 2006 Long-Term Incentive Plan, as amended (the "Plan").

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 90,000,000 shares of Common Stock which may be issued upon exercise of options and rights granted under the Plan by QUALCOMM Incorporated are duly authorized shares of the Company's Common Stock, and, when issued against receipt of the consideration therefore 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 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 7, 2012 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, 2012.

/s/ PricewaterhouseCoopers LLP

San Diego, California

April 24, 2013