



Qualcomm Incorporated  
5775 Morehouse Drive  
San Diego, CA 92121  
www.qualcomm.com

April 5, 2018

*Via Edgar*

Ms. Lisa Etheredge  
Senior Staff Accountant  
Division of Corporation Finance  
Office of Telecommunications  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: QUALCOMM  
Inc.  
Form 10-K for the Fiscal Year Ended September 24, 2017  
Filed November 1, 2017  
Form 10-Q for the Fiscal Period Ended December 24, 2017  
Filed January 31, 2018  
File No. 000-19528**

Dear Ms. Etheredge:

We are writing in response to your letter dated April 2, 2018 (the "Comment Letter") setting forth a comment of the Staff (the "Staff") of the Securities and Exchange Commission relating to the above referenced filings of QUALCOMM Incorporated (the "Company"). Confirming your telephone conference on April 3, 2018 with Douglas Rein of DLA Piper LLP (US), our outside counsel, we understand that the Staff has provided an extension of an additional ten business days for the Company to respond to the Comment Letter. As such, the Company intends to submit its response to the Comment Letter on or before April 30, 2018.

Thank you for your consideration.

Very truly yours,

/s/ David Zuckerman

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David Zuckerman  
Senior Vice President, Legal Counsel and Assistant Secretary

cc: George Davis, Executive Vice President and Chief Financial Officer, QUALCOMM Incorporated  
Donald J. Rosenberg, Executive Vice President, General Counsel and Corporate Secretary, QUALCOMM Incorporated  
Douglas Rein, DLA Piper LLP (US)