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July 25, 2002
VIA FEDERAL EXPRESS

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OFFICE OF THE SECRETARY

JUL 26 2002

Jonathon G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Re: SEC Order No. 4-460

Dear Mr. Katz:

On behalf of Irwin M. Jacobs, Chief Executive Officer of QUALCOMM Incorporated, and William E. Keitel, Chief Financial Officer of QUALCOMM Incorporated, I have enclosed the duly executed certificates required by Securities and Exchange Commission Order No. 4-460.

To acknowledge receipt of this letter and the enclosed certificates, please file stamp the enclosed copy of this letter and return it to the undersigned in the enclosed envelope.

Very truly yours,

Gray Cary Ware & Freidenrich LLP

By: 

Scott M. Stanton
sstanton@graycary.com

Enclosures

cc: Irwin M. Jacobs
William E. Keitel
C. Jay Rains

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JUL 26 2002

OMB Number: 3235-0569
Expires: January 31, 2003

**Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, **William E. Keitel**, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of QUALCOMM Incorporated, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- The Annual Report on Form 10-K filed with the Commission on November 9, 2001 of QUALCOMM Incorporated;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of QUALCOMM Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

William E. Keitel
William E. Keitel
July 25, 2002

Subscribed and sworn to
before me this 25th day of
July 2002.

Lisa Clanin
Notary Public
My Commission Expires:
6/19/03

