



Audit Committee

Purpose

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of QUALCOMM Incorporated (the "Company") was established to oversee the accounting and financial reporting processes of the Company and audits of the Company's financial statements. This charter specifies the scope of authority and responsibility of the Committee.

Organization, Membership and Meetings

1. The Committee shall be comprised of at least three directors who meet the independence and experience requirements contained in the NASDAQ listing standards and any other applicable independence requirements established by law or Securities and Exchange Commission ("SEC") rule. The Board will decide whether the directors meet such independence and experience requirements, based in part upon the recommendation of the Governance Committee of the Board (the "Governance Committee").
2. At least one member of the Committee shall have past employment experience in finance or accounting, hold professional certification in accounting or other comparable experience or background resulting in the individual being "financially sophisticated," (as defined by the NASDAQ listing standards), which may include being or having been a chief executive, chief financial or other senior officer with financial oversight responsibilities.
3. Members of the Committee, including the chairperson of the Committee, shall be appointed annually by the Board, based in part on the recommendation of the Governance Committee. Members may be replaced by the Board at any time, but shall otherwise serve until a successor has been named or the Board decides to reduce the number of Committee members.
4. The Committee shall meet at least four times a year, with the authority to convene additional meetings as circumstances require. The Committee may invite members of management, internal auditors, independent auditors, legal counsel or others to attend meetings and to provide relevant information. The Committee may include non-Committee members at its meetings, but generally shall also hold an executive session at each meeting at which only independent directors are present.
5. The Committee may form and delegate authority to subcommittees when appropriate, or to one or more members of the Committee.
6. The Committee shall maintain written minutes of its meetings, which minutes will be filed in the corporate minute book.

Committee Authority and Responsibilities

To fulfill its responsibilities and duties hereunder, the Committee shall:

Independent Auditor Oversight

1. Be directly and solely responsible for the oversight, engagement and termination of any independent auditor employed by the Company for the purpose of preparing or issuing an audit report or related work on or with respect to the consolidated financial statements of the Company. The independent auditor shall report directly to the Committee.
2. Meet with the independent auditor to discuss the scope of the annual audit, key risk areas and significant modifications to the annual audit plan.
3. Approve in advance the engagement of the independent auditor for all audit services and non audit services, subject to preapproval policies adopted by the Committee and the de minimus exception for non-audit services contained in the Securities and Exchange Act and related rules; and approve the fees of any such engagements
4. Obtain periodically from the independent auditor (i) a formal written statement of the matters required to be discussed by Public Company Accounting Oversight Board (PCAOB) Auditing Standard 16 and (ii) any formal written statements received from the independent auditor consistent with and in satisfaction of PCAOB Rule No. 3526, including without limitation, descriptions of (a) all relationships between the independent auditor and the Company, (b) any disclosed relationships or services that may impact auditor objectivity and independence and (c) whether any of the Company's senior finance personnel were recently employed by the independent auditor.

5. Evaluate the qualifications, performance and independence of the independent auditor.
6. Consult with the independent auditor to assure the rotation every five years of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit and consider issues related to the timing of such rotation and the transition to new lead and reviewing partners.
7. Review procedures for the hiring of employees or former employees of the independent auditor, taking into account the impact of such procedures on auditor independence.
8. Review with the independent auditor:
 - a. Any significant difficulties encountered during the course of the audit, any restrictions on the scope of work or access to required information and any significant disagreement among management and the independent auditor in connection with the preparation of the financial statements.
 - b. Any audit adjustments or proposed audit adjustments.
 - c. Any consultations between the audit team and the independent auditor's national office regarding auditing or accounting issues.
 - d. Any management representation letter related to the issuance of the Company's consolidated financial statements or internal control recommendation letter or schedule of unadjusted differences issued, or proposed to be issued, by the independent auditor to the Company, and management's response, if applicable.

Financial Information Oversight

1. Review and discuss with management and the independent auditor:
 - a. The Company's annual audited consolidated financial statements.
 - b. The Company's interim condensed consolidated financial statements included in quarterly filings.
 - c. The Company's Quarterly Report on Form 10 Q, Annual Reports on Form 10 K and other material SEC filings containing the initial disclosure of financial statement information, including earnings press releases.
 - d. Any report rendered by the independent auditor relating to the consolidated financial statements of the Company.
 - e. The critical accounting policies and practices used by the Company, other reasonable alternative treatments of financial information within generally accepted accounting principles, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor.
 - f. Any significant judgments made in management's preparation of the financial statements and the view of the independent auditor as to the appropriateness of such judgments.
 - g. Any non-de minimis off balance sheet transactions or structures and their effect on the Company's financial results and operations, as well as the disclosure regarding such transactions and structures in the Company's public filings.
 - h. The effect of material regulatory and accounting initiatives, and the resulting changes to the Company's application of accounting principles and practices.
 - i. Any correspondence with regulators or governmental agencies that raise material issues regarding the Company's financial statements or accounting policies.
 - j. Any information coming to the attention of Company management, the Committee or the independent auditor that raises material issues regarding the Company's financial statements or accounting policies.
2. Recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K.
3. Periodically (but not less than annually) meet separately with the independent auditor.

Controls Oversight

1. Review and discuss annually with management its assessment of the effectiveness of the Company's internal control over financial reporting and disclosure controls and procedures.

a. Review annually with the independent auditor its opinion and report on the effectiveness of the Company's internal control over financial reporting.

b. Consider whether any changes to the internal control over financial reporting or disclosure controls and procedures are appropriate in light of management's assessment or the independent auditor's report.

2. Review and approve, at least annually, the internal audit plans, budget and staffing of the internal audit function. The Committee shall also receive regular reports from the Company's internal auditor regarding the significant results of internal audits; and whether recommendations made in the audits have been implemented by Company management. The Committee shall meet separately with the internal auditor to discuss any matter that members of the Committee or the internal auditor believe should be discussed privately.

3. Review with the principal executive and financial officers of the Company any report on significant deficiencies in the design or operation of internal controls that could adversely affect the Company's ability to record, process, summarize or report financial data, any material weakness in internal controls identified to the independent auditors, and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

Legal Compliance and Ethics Oversight

1. Review and approve related person transactions that would require disclosure under applicable SEC rules between the Company and any directors or executive officers (or, to the extent required by the applicable Nasdaq rules, their family members), after considering potential conflicts of interest and improprieties. The Committee may delegate review and approval of any employment-related related person transactions to the Compensation Committee.

2. Establish procedures for receipt, retention and treatment of complaints or concerns received by the Company regarding accounting, internal controls or auditing matters, and the confidentiality and anonymity of such submissions. Assure, as necessary, that appropriate remedial measures or actions are taken with respect to such complaints or concerns.

3. Adopt a Code of Ethics and provide for and review prompt disclosure to the public of any change in, or waiver of such Code of Ethics. Review conduct alleged to be in violation of such Code of Ethics and adopt as necessary or appropriate, remedial, disciplinary or other measures with respect to such conduct.

4. Review the Company's procedures for monitoring compliance with the Foreign Corrupt Practices Act and other applicable anti-corruption laws.

Other Matters Oversight

1. Review the Company's policies and practices with respect to the financial reporting and controls aspects of risk management. In addition, the Committee will review the status of risk oversight activities performed by the Board and its other committees.

2. Submit the Audit Committee Report required by the rules of the SEC to be included in the Company's annual proxy statement.

3. Regularly report to the Board on the Committee's activities, recommendations and conclusions.

4. Review and reassess this Charter's adequacy at least annually.

5. Review the Committee's own performance, at least annually, for purposes of self evaluation and to encourage the continuing improvement of the Committee in the execution of its responsibilities.

6. On an annual basis, review who among the Committee's members is to be designated for disclosure purposes as an "audit committee financial expert" as defined by SEC regulations; and provide a recommendation for such determination to the Board through the Governance Committee.

General and Resources

1. Have the authority to pay the fees and expenses of advisors and experts deemed necessary, as determined by the Committee, to permit the Committee to perform its duties under this Charter. The fees and expenses of these advisors and experts shall be paid by the Company.

2. At its discretion, have the authority to initiate special investigations and, if appropriate, hire special legal, accounting or other outside advisors and experts to assist the Committee to fulfill its duties under this Charter.
3. Perform any other activities consistent with this Charter, the Company's Bylaws and governing law, as the Committee or the Board deems necessary or appropriate.

As amended May 6, 2013