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ROBERT K. KELNER
TEL 202.662.5503
FAX 202.778.5503
RKELNER@COV.COM

January 8, 2007

BY HAND DELIVERY

Karen E. Trainer
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Qualcomm Inc. Political Action Committee's 12 Day Pre-General
Report (10/01/06-10/18/06), Identification No. C00339085

Dear Ms. Trainer:

This letter is in response to your letter of December 6, 2006, concerning Qualcomm Inc. Political Action Committee's ("QPAC") 12 Day Pre-General Election Report. A copy of the letter is attached as Exhibit A for your reference.

In your December 6th letter, you request information regarding several contributions by QPAC to the Friends of Gordon Smith Committee which, taken together, appear to exceed the limits set forth in the Federal Election Campaign Act ("FECA"), 2 U.S.C. § 441a(a). At issue are three contributions from QPAC to the Friends of Gordon Smith Committee:

Date	Amount	Smith Designation	QPAC Designation
December 14, 2004	\$2,500	Primary Election	General Election
December 29, 2005	\$2,500	Primary Election	General Election
October 11, 2006	\$2,500	***	General Election

Under Federal Election Commission regulations, a contribution not designated in writing by the contributor for a particular election is designated for the next election for the office after the contribution is made. See 11 C.F.R. § 110.2(b)(2)(ii).

Senator Gordon Smith will be a candidate for re-election in the 2008 election cycle. The next election for the office he is seeking is the primary election to be held in 2008, followed by the general election. Under FECA, QPAC, a multi-candidate committee, may contribute up to \$5,000 to the Friends of Gordon Smith Committee for each election.

27039330411

Karen E. Trainer
January 8, 2007
Page 2

Copies of the December 14, 2004 and the December 29, 2005 contribution checks are attached as Exhibit B. Neither check was designated in writing on the face of the check for a particular election; according to QPAC's records, neither check was accompanied by a transmittal letter. Absent any designation, the contributions count toward the limits for the next scheduled election -- in this case, Senator Smith's 2008 primary election.

In its Federal Election Commission disclosure reports, QPAC erroneously identified the December 14, 2004 and the December 29, 2005 contributions as contributions for the general election. The Friends of Gordon Smith Committee, in reporting receiving the contributions, correctly listed them as contributions for the primary election. This designation is confirmed by a letter sent to QPAC by the Friends of Gordon Smith Committee on November 6, 2006, requesting written designation of the third contribution (made October 11, 2006) for the general election. QPAC signed the written designation on November 13, 2006. A copy of the signed designation is attached as Exhibit C.

In an abundance of caution, QPAC has requested that the Friends of Gordon Smith Committee refund the entire amount of the October 11, 2006 contribution. A copy of the letter requesting the refund is attached as Exhibit D. The refund will be reported on QPAC's 2007 Mid-Year Report of Receipts and Disbursements.

Further, in order to accurately reflect the contributions to the Friends of Gordon Smith Committee, QPAC will amend its 2004 Year-End Report of Receipts and Disbursements to indicate that the December 14, 2004 contribution was designated for the primary election. QPAC will also amend its 2005 Year-End Report of Receipts and Disbursements to indicate that the December 29, 2005 contribution was designated for the primary election.

Please feel free to contact me at (202) 662-5503 if you have any questions.

Sincerely,



Robert K. Kelner

27039330412



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

December 6, 2006

Jonas Neihardt, Treasurer
Qualcomm Incorporated Political Action
Committee (QPAC)
2001 Pennsylvania Ave. NW, Suite 650
Washington, DC 20006

**Response Due Date:
January 8, 2007**

Identification Number: C00339085

Reference: 12 Day Pre-General Report (10/01/06-10/18/06)

Dear Mr. Neihardt:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **An adequate response must be received at the Commission by the response date noted above.** An itemization of the information needed follows:

-Schedule B of your report (see attached) discloses one or more contributions which appear to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) prohibits a multicandidate committee and its affiliates from making a contribution to a candidate for federal office in excess of \$5,000 per election.

If any apparently excessive contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If any contribution you made exceeds the limits, you must request a refund of the excessive amount or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.

If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund of the excessive amount.

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QUALCOMM INCORPORATED POLITICAL ACTION COMMITTEE (QPAC)
PAGE 2

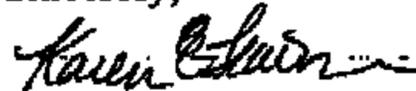
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694- 1139.

Sincerely,



Karen E. Trainer
Senior Campaign Finance Analyst
Reports Analysis Division

27039330414

QUALCOMM INCORPORATED POLITICAL ACTION COMMITTEE (QPAC)

PAGE 3

Recipient Name	Date	Amount	Election	Report
Friends of Gordon Smith	12/14/04	\$2,500.00	G	2004 Year End
Friends of Gordon Smith	12/29/05	\$2,500.00	G	2005 Year End
Friends of Gordon Smith	10/11/06	\$2,500.00	G2006*	2006 12 Day Pre- General

*Schedule B of your report discloses this contribution as designated to the 2006 General election; however, this candidate did not participate in a General election in 2006. Therefore, this contribution has been attributed to the next scheduled Federal election for this candidate, the 2008 General.

27039350415

**QPAC
QUALCOMM, INC.
POLITICAL ACTION COMMITTEE**

PH. 202-263-0016
2001 PENNSYLVANIA AVENUE N.W. STE. 650
WASHINGTON, DC 20008

2679

DATE 12/14/04 15-7011919
254

PAY
TO THE
ORDER OF

Friends of Gordon Smith

\$ 2,500.⁰⁰/₁₀₀

Two Thousand + Five Hundred

DOLLARS

citibank

CITIBANK, F.S.B.
P.O. BOX 18887
WASHINGTON, DC 20036-0887

Jonas Dehardt

FOR

27039330416

**QPAC
QUALCOMM, INC.
POLITICAL ACTION COMMITTEE**

2746

PH. 202-283-0018
2001 PENNSYLVANIA AVENUE N.W. STE. 650
WASHINGTON, DC 20006

110015973 9825 7883

DATE 11/29/05

15-7011919
2540

PAY
TO THE
ORDER OF

Friends of Gordon Smith

\$ 2,500⁰⁰/₁₀₀

Two Thousand Five Hundred

DOLLARS

citibank

CITIBANK F.S.B.
FDIC 3024 1988
WASHINGTON, DC 20036-0887

FOR *Oct 2005 Event*

David Richard

27039350417

Friends of Gordon Smith

November 6, 2006

Qualcomm Inc. PAC
2001 Pennsylvania Ave., NW Ste. 650
Washington, DC 20006

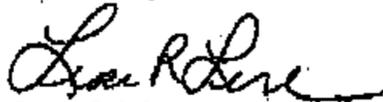
Dear Friends:

On behalf of the Friends of Gordon Smith, thank you for your recent generous contribution of \$2500.

As you are aware, multi-candidate PACs may contribute up to \$5000 per election cycle to candidates for federal office. Because this contribution, when combined with earlier contributions (\$2500 in 12/04, check number 2679 and \$2500 in 1/06, check number 2746), exceeds the Primary cycle limit, we require a verification of your intent to contribute to the General election cycle. Alternatively, you may request a refund of this contribution.

Please sign the statement below and return to me by fax at 703-281-9817. If you have any questions, I may be reached at 703-281-7540. If your response is not received by December 31, 2006, I will issue a refund of the excessive portion of your contribution.

Sincerely,


Lisa Lisker
Treasurer

This statement verifies that the excessive portion of the contribution, deposited 11/2/06, drawn on check number 2838 and issued to Friends of Gordon Smith by the Qualcomm Inc. PAC should be designated to the Friends of Gordon Smith General Election Committee. (This would designate \$0 to the Primary and \$2500 to the General Election.)

Jonathan Smith 11-13-06
Qualcomm Inc. PAC Date

OR

Please refund the excessive portion of our contribution.

~~Qualcomm Inc. PAC Date~~

Paid for and authorized by Friends of Gordon Smith
228 S. Washington St., Ste. 115 Alexandria, VA 22314

27039330418

QPAC 

2001 Pennsylvania Avenue NW
Suite 650
Washington, DC 20006
QUALCOMM Incorporated Political Action Committee

December 21, 2006

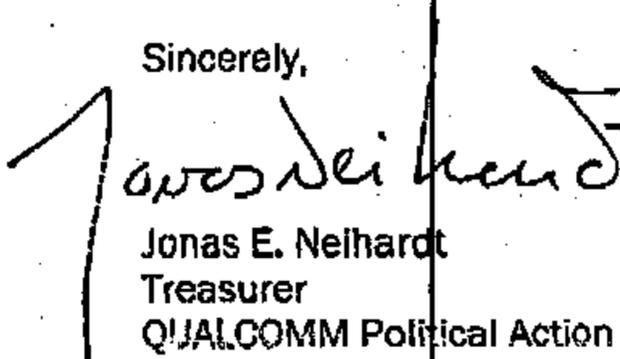
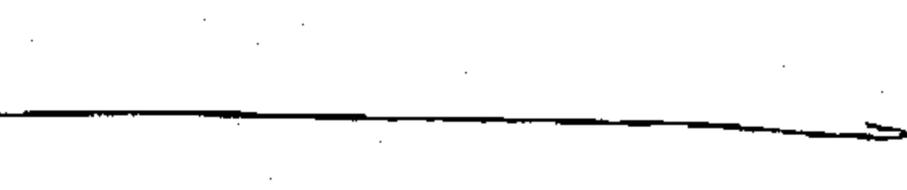
Lisa Lisker
Friends of Gordon Smith
228 S. Washington
Suite 115
Alexandria, VA 22314

VIA FACSIMILE:

Dear Ms. Lisker :

The QUALCOMM Political Action Committee recently sent the Friends of Gordon Smith Committee a check (#2838) in the amount of \$2,500.00. Under the guidelines of the FEC, we are requesting a refund of the entire balance \$2,500.00. Should additional information be required, please contact me at 202.263.0099.

Sincerely,

Jonas E. Neihardt
Treasurer
QUALCOMM Political Action Committee

Cc: Robert Kelner
Scott Gast

27039330419

Federal Election Commission
ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS
 The FEC added this page to the end of this filing to indicate how it was received.

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1-8-07

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 Delivery Confirmation™ or Signature Confirmation™ Label

USPS Express Mail Postmarked

Postmark Illegible

No Postmark

Overnight Delivery Service (Specify): Shipping Date
 Next Business Day Delivery

Received from House Records & Registration Office Date of Receipt

Received from Senate Public Records Office Date of Receipt

Received from Electronic Filing Office Date of Receipt

Other (Specify): Date of Receipt or Postmarked

Jms
 PREPARER

1-8-07
 DATE PREPARED

27039330420