



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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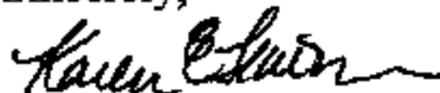
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which 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

QUALCOMM INCORPORATED POLITICAL ACTION COMMITTEE (QPAC)

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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.

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