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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

**SAMSUNG ELECTRONICS CO.,  
LTD.**

Samsung Main Building  
250, 2-Ka, Taepyung-Ro, Chung-Ku,  
Seoul, Korea 100-742  
TEL : 727-7721, FAX : 727-7360



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January 24, 2005

VIA AIR COURIER

Securities and Exchange Commission  
Office of International Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549

PROCESSED

JAN 28 2005

THOMSON  
FINANCIAL

Re: Samsung Electronics Co., Ltd.  
Commission File No. 82-3109  
Information Furnished Pursuant to Rule 12g3-2(b)  
Under the Securities Exchange Act of 1934

Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to supplement the submission of documents pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. The enclosed documents (Sale of Property to Related Party) should bring your file on our company up to date.

Should you have any questions with respect to the foregoing, please do not hesitate to call Mr. Jinduk Han of Cleary, Gottlieb, Steen & Hamilton, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2532-3723. Thank you.

Very truly yours,

Sean Kim  
Assistant Manager  
Investor Relations Team  
Samsung Electronics  
Tel) +82-2-727-7531  
Fax) +82-2-727-7427  
Email) seanway.kim@samsung.com



ELECTRONICS

January 24, 2005

## **Sale of Property to Related Party**

- Transaction counter party: SEHF Korea
- Relationship to Samsung Electronics:  
SEHF Korea is a manufacturing subsidiary located in Korea, owned 100% by Samsung Electronics Hainan Fiberoptics (Samsung Electronics' overseas subsidiary)
- Transaction amount: KRW 6,655,200,957
- Transaction property: Inventory of electronic goods, and fiber optics communication products
- Purpose: Sale of inventory due to a transfer of business
- Contract date: January 17, 2005
- The transaction above is not subject to a BOD authorization.