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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

**SAMSUNG ELECTRONICS CO.,
LTD.**

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Seoul, Korea 100-742
TEL : 727-7721, FAX : 727-7360



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April 26, 2005

VIA AIR COURIER

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

SUPPL

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 LCD Module Equipment to a Subsidiary) 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,

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April 26, 2005

Sale of LCD Module Equipment to a Subsidiary

On April 25, 2005, the management committee has authorized to sell LCD module equipment to Samsung Electronics Souzhou LCD Co., Ltd. (overseas subsidiary).

Details

1. Transaction amount: KRW 20.5 billion
(equipment transfer cost of KRW 6.4 billion included)
2. Purpose: To enhance cost competitiveness and respond to an increase in demand in the Chinese market.