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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

**SAMSUNG ELECTRONICS CO.,
LTD.**

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



December 22, 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 (Insurance Policy Purchase) 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
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Investor Relations Team
Samsung Electronics
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Insurance Policy Purchase

On December 20, 2005, the BOD of Samsung Electronics authorized to renew the severance payment insurance policy with Samsung Life.

◦ Details

1. The purchase of insurance policy aims to manage severance pay in a stable manner and improve profitability of the asset.
2. Insurance policy purchase date: December 31, 2005
3. Insurance details
 - Total premium: KRW 221.9 billion (taking into account KRW 14.9 billion of future interest accruals and the interim payment of KRW 130 billion, the actual premium to be paid is KRW 77 billion)
 - ※ Samsung Life will pay 59% of severance pay in case a Samsung Electronics employee leaves the company.
 - Insurance period: December 31, 2005 to December 30, 2006
 - Premium payment: payment in full
 - Interest rate: 3.7 % (floating rate)

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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 (Authorization of Option Grants) should bring your file on our company up to date.

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ELECTRONICS

Authorization of Option Grants

On December 20, 2005, the BOD of Samsung Electronics authorized to grant two employees with stock options of 5,000 common shares, respectively.

▫ **Details**

- Option grantee: Yong Soo Kwak and Sang Bae Shim
- Option grant date: December 20, 2005
- Exercise period: December 21, 2007 to December 20, 2015
- Strike price: KRW 606,700 per share
- Grant method: Treasury shares