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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



May 9, 2006

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 (Investment in Set-up of System LSI Line) 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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Investment in Set-up of System LSI Line

On May 8, 2006, the management committee of Samsung Electronics authorized a KRW 290.9 billion investment in the set-up of System LSI line to meet growing market demand and enhance cost competitiveness.