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OFFICE OF INTERNATIONAL
CORPORATE FINANCE



**SAMSUNG ELECTRONICS CO.,
LTD.**

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TEL : 727-7721, FAX : 727-7360



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August 30, 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 (Court Ruling on Patent Infringement Lawsuit) 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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ELECTRONICS

Court Ruling on Patent Infringement Lawsuit

On August 25, 2006, the New Jersey Federal Court in the U.S. ruled in lawsuits, levied by Matsushita Electric Industrial Co., Ltd. against Samsung Electronics and by Samsung against Matsushita, that both companies did not infringe upon each other's patents.