

SAMSUNG

ELECTRONICS



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January 22, 2007

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

SUPPL

Re : Samsung Electronics Co., Ltd. – Rule 12g3-2(b) Filing, Commission File No. 82-3109

Ladies and Gentlemen :

The following information is provided by Samsung Electronics Co., Ltd. to the Securities and Exchange Commission pursuant to paragraph (b) (1) (i) of Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended.

Should you have any questions on the foregoing, please do not hesitate to call Jin Hyuk Park of Simpson Thacher & Bartlett, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2514-7665. Thank you.

Very truly yours,

Hyo Jung Lim

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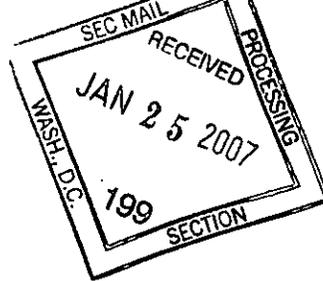
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**J THOMSON
FINANCIAL**

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ELECTRONICS



January 22, 2007

Investment in Memory Lines

On January 22, 2007, the management committee of Samsung Electronics authorized an investment in expanding and upgrading the existing Memory lines 7 to 14.

- Investment amount: KRW 999 billion
- Products: Memory products including DRAM and Flash
- Purpose: To meet the growing market demand by enhancing production capacity and to improve profitability by strengthening cost competitiveness