

**SAMSUNG**

**ELECTRONICS**

**SAMSUNG ELECTRONICS CO., LTD.**  
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Seoul, Korea 100-742  
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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

August 20, 2007

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



**07026215**

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

Ladies and Gentlemen :

**SUPL**

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,

**PROCESSED**

**AUG 28 2007**

**J THOMSON  
FINANCIAL**

Hyo Jung Lim

Manager

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## Investment in Memory Lines

On August 20, 2007, the management committee of Samsung Electronics authorized an investment in expanding and upgrading the existing Memory lines.

- Investment amount: KRW 748.5 billion
- Purpose: To meet the growing market demand and strengthen cost competitiveness by maximizing production capacity

END