

SAMSUNG

ELECTRONICS

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

July 14, 2008



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

SUPL

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 Myung Kun Kim of Samsung Electronics IR Director at (822) 727-7466.

Thank you.

Very truly yours,

Thomas Kim

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July 14, 2008

Investment for Memory Lines Authorized

This confirms that on July 14 of 2008, the management committee of Samsung Electronics authorized an amount of investment noted below for the expansion and upgrades of its existing Memory Lines.

- Authorized Amount of Investment: KRW 1,052 billion (During 2008)
- Purpose: To enhance competitiveness of its semiconductor business by further augmenting production capacity and improving manufacturing processes.

END