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INTERNATIONAL CORPORATE FINANCE

SAMSUNG ELECTRONICS CO., LTD.
Samsung Main Building
250, 2-Ka, Taepyeong-Ro, Chung-Ku,
Seoul, Korea 100-742
TEL : 727-7721, FAX : 727-7360

January 3, 2008

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



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

Ladies and Gentlemen :

SUPPL

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 Senior Manager Myung-Kun Kim of IR Team at Samsung Electronics Co., Ltd. at (82) 2-727-7408.

Thank you.

Very truly yours,

Thomas Kim

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SECURITIES
CORPORATE FINANCE

January 3, 2008

Q4 2007 Earnings Release Notice

2007 Q4 earnings conference call will be webcasted live in English at 10:00 a.m. on January 15, 2008. Related materials will be posted at www.samsung.com/ir.

* Samsung Electronics will also present 2007 Q4 earnings results in Korean at 04:00 pm on the same day.

(Hanmaum Hall on the 3rd Floor of the Hana Daetoo Securities building)

END