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SAMSUNG ELECTRONICS CO., LTD.

Samsung Main Building 250, 2-Ka, Taepyung-Ro, Chung-Ku, Seoul, Korea 100-742 TEL: 727-7721, FAX: 727-7360

October 16, 2009



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:

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.

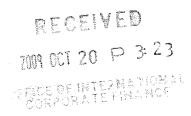
Very truly yours,

Thomas Kim

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Notice of 2009 Q3 Earnings Release

Samsung Electronics Co.(SEC) will release its 2009 Q3 earnings on October 30, 2009 at 10:00 am(local time). The conference call will be webcast live and copies of the presentation slides will be available at our homepage(www.samsung.com/ir).

* Note: SEC will hold a conference call session in Korean at 3:30 p.m.