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January 7, 2010

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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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Thomas Kim 1/14

Samsung Electronics' Pre-Earnings Guidance

On January 7, 2010, Samsung Electronics disclosed its '09.Q4 consolidated earnings estimate as follows.

- Sales: Approximately 39 trillion Won
- Operating profit: Approximately 3.7 trillion Won

The above estimate is provided for the convenience of investors, before the earnings results are finalized. Domestic disclosure regulations do not allow earnings estimates to be given in a range. Therefore, the above figures are the median of the earnings estimate range given below.

- Sales: 38 ~ 40 trillion Won
- Operating profit: 3.5 ~ 3.9 trillion Won

※ The estimate is based on non-financial business basis and is provided for the convenience of investors only, before our external audit on the financial results of our headquarters, subsidiaries and affiliates is completed. Therefore, the above estimate may differ from the actual results.

※ The actual earnings results will be disclosed after the B.O.D's approval of '09.Q4 financial statements and quarterly reports.