EXHIBIT 49 SUBMITTED UNDER SEAL



From: Dong Jin KOH <dj.koh@samsung.com>
Sent: Tuesday, September 16, 2008 4:55 PM

To: DongHoon CHANG; Yeong-hee LEE; Hyeon-cheol PYO; Yeong-woo LEE; Gil-jae PARK; Jae-hee

HAN; Seung-jin LEE; Jae-seon PARK; Soo-hyeon JANG; Soo-jeong YOON; Kyeong-ae LIM; Jee-eun LEE; Eun-jung KO; Jung-yeop OH; Byeong-joo KIM; Byeong-cheol HWANG; Jang-hyeon CHO; Joo-yeon PARK; Bong-hee KIM; Jeong-mee HA; Gee Sung CHOI; Chang-soo CHOI; Won-Pyo HONG; Tae-moon ROH; Jong-Kyun SHIN; Jeon-man PARK; Seung-ro YOON; Sang-pil SHIM;

Jong-in KIM; Seung-hwan CHO; Hee-deok KIM; Cheol-hwan LEE; Hyeon-ho JUNG

Subject: Relaying the CEO's opinions on touch method and call to a meeting

Categories: Important

Recipients: VP DongHoon CHANG / VP Jeon-man PARK / VP Jong-in KIM and others

Your efforts are much appreciated.

The CEO's words to the Head of the Office of Development and to the Product Planning Team Leader, during a business trip to America, are re-summarized as follows. Please note that the CEO's words below were relayed by the Head of the Office of Development.

"I am getting the sense that the Apple i-phone's Touch method (C Type) is becoming the De facto Standard in the market. I am wondering whether or not we should perhaps fully apply the C Type as well. Isn't that the demand of the carriers and the market? Excluding China, or the cases where there is no choice but to use the R Type, let us think seriously about applying the C Type. To apply the C Type, the Icons would have to be large, and when viewing a screen with small letters, there would have to be a Zooming function, and...... I would like the executives in related areas to gather and have a discussion on this topic."

Therefore, we are trying to have the Product Planning/ UX/ R&D/ Sales executives gather and have a discussion and give a report after the CEO's return.

- Date & Time : September 18th Thursday afternoon 13:00 – (2 hours estimated)

- Place : IT 17th Floor Conclusion Conference Room

- Attendees : Product Planning Vice President Jeon-man PARK/ Vice President Jong-in KIM and expert personnel

UX Vice President DongHoon CHANG and expert personnel Marketing Vice President Yeong-hee LEE and expert personnel

Sales Vice President Young-woo LEE/ Vice President Hyeon-cheol PYO and expert personnel Development Vice President Joong-yeon CHO/ Vice President Hee-duk KIM/ Vice President Gil-jae PARK/ Vice President Tae-moon ROH/ Vice President Jae-seon PARK and expert personnel

- Discussion : Comparison of pros and cons for each method (UX)

Market and carrier reaction (Sales/Marketing)

Regarding our company's strategy (Product Planning)

Current status of the parts to be used in the development, and the usage pros/cons of those

parts (Development)

- Miscellaneous: Please let the discussion be free, without preparation of additional materials.

Please send the existing materials in advance to Manager Seung-jin LEE of R&D Management Group.

Some key officers are not included as they are on business trips.



Dong Jin KOH

----- Original Message -----

Sender: DongHoon CHANG <dh.chang@samsung.com> Expert Executive (Vice President) / Part Leader / UX Part

(Mobile Communications)/ Samsung Electronics

Date: 2008-09-17 03:22 (GMT+09:00)
Title: Re: CEO's opinions on touch method

Executive Vice President,

The C-type has 3 advantages: sleek exterior appearance in product design; better sensitivity of the touch screen; and multi-touch. Of these, I am thinking that the implementation of sleek product design as shown by iPhone would be what is considered by product planning and sales as the greatest appealing factor.

However, the C-type requires a relatively wide contact area for fingers, and requires a certain minimum size and resolution as shown in iPhone's 3.5 inch, HVGA LCD. (In fact, even 3.0 inches is insufficient, and it has to be at least 3.5 inches like the iPhone to have that degree of usability.)

Including the Mass/Entry Touch, applying the C-type to LCD's smaller than 2.8 inches, like 2.6 inch and 2.4 inch LCD's, inevitably leads to problems in usability.

Also, as you are well aware, in some cases such as Microsoft Windows Mobile or domestic models, there is no alternative but to use the R-type regardless of the LCD size.

So we are currently keeping the R-type as the full-touch standard of our company to provide a consistent user experience and increase the efficiency of development amongst our company's touch models, given that, unlike Apple, we offer diverse full-touch models.

Also, VP Tae-moon ROH's side is currently working on the advanced R-type in which tempered glass can be used. However, in preparation for the event where even the Advanced R-type cannot produce the kind of elegant product design on the same level as that produced by the C-type, the development of C-type UX is also in progress.

If C-type absolutely must be used, however, sufficient examination would be necessary to obtain the minimum LCD size.

----- Original Message ------

Sender: Won-Pyo HONG <wp.hong@samsung.com> Executive Vice President/ Group Leader/ Product Planning Group

(Mobile Communications)/ Samsung Electronics

Date: 2008-09-16 19:29 (GMT+09:00) Title: CEO's opinions on touch method

Recipients: Vice President DongHoon CHANG, Vice President Jeong-man PARK