

Exhibit L
(Submitted Under Seal)

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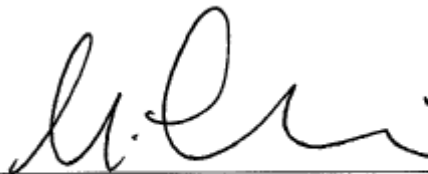
March 19, 2012

Certificate of Translation

I hereby certify that this Korean to English translation of pages
SAMNDCA10890091, SAMNDCA10890093, SAMNDCA10890094, SAMNDCA10890095,
and SAMNDCA10890097

of the document with the beginning Bates number SAMNDCA SAMNDCA10890091
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English.

BY:



Doosung Choi

Mobile Communications Division Future TSP Management Strategy

2009. 10. 20

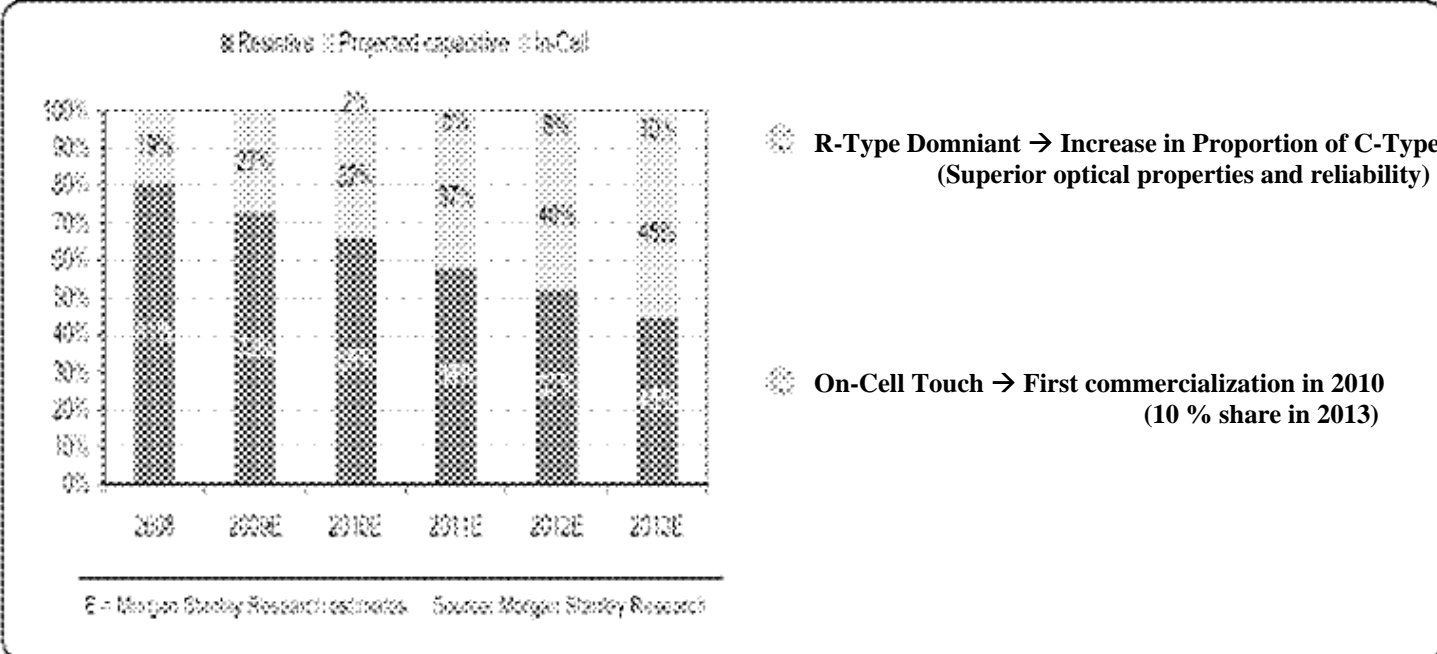
**Platform Development Team
Visual Part**

TSP Technology Trend

TSP Response Strategy

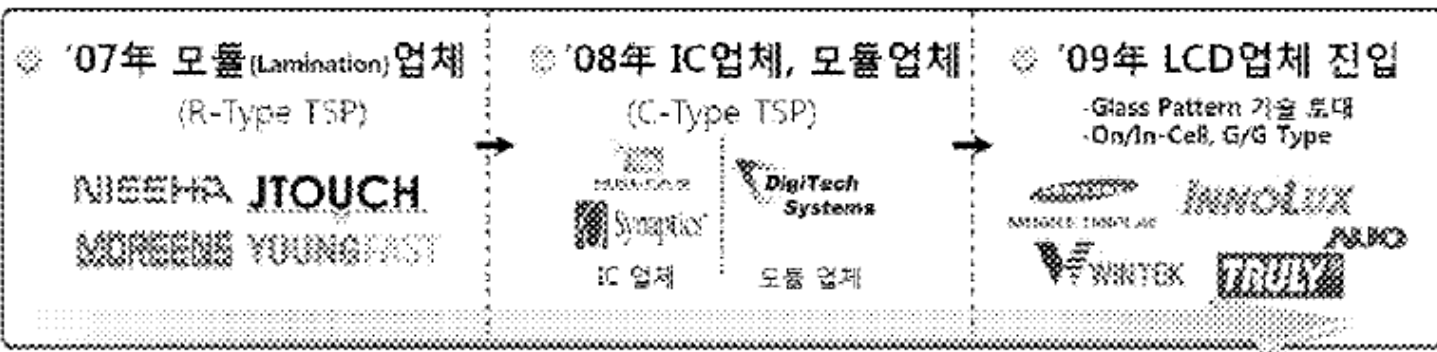
Global TSP Trends

Expansion Centered Around C-Type



- R-Type Dominant → Increase in Proportion of C-Type (Superior optical properties and reliability)
- On-Cell Touch → First commercialization in 2010 (10 % share in 2013)

LCD Companies' Entrance Becoming Visible



Current Status of Competitors Using TSP


TSP Response Strategy

▶ Competitor TSP Trends

Touch Phones are mainly released by X Company, A company, H Company and R Company.

✘ N Company released only 2 models

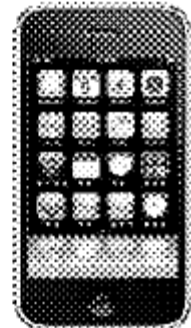
N Company



Main Model : **Xpress 5800**
 LCD size : 3.2"
 Touch : R-type
 Main Supplier: Nissha (Japan)

- ▶ Currently, only released R-type TSP products
- ▶ C-type TSP model "X6" scheduled for release → Synaptics chip used
- ▶ In the future proceed with both C-type and R-type in parallel

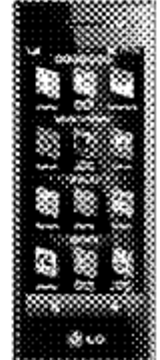
A Company



Main Model: **I-Phone**
 LCD size : 3.5"
 Touch : C-type
 Main Supplier: TPK (Taiwan)
 Wintek (China)

- ▶ Acquired Finger Works business in 2006
 Proceeding strategically with C-type
 → Using exclusive IC
- ▶ Continuing to use [TSP] ever since iPhone 2G

X Company



Main Model : **Blaxlabel4**
 LCD size : 4.0"
 Touch : C-type
 Main Supplier: Hitachi
 ELK (Korea)

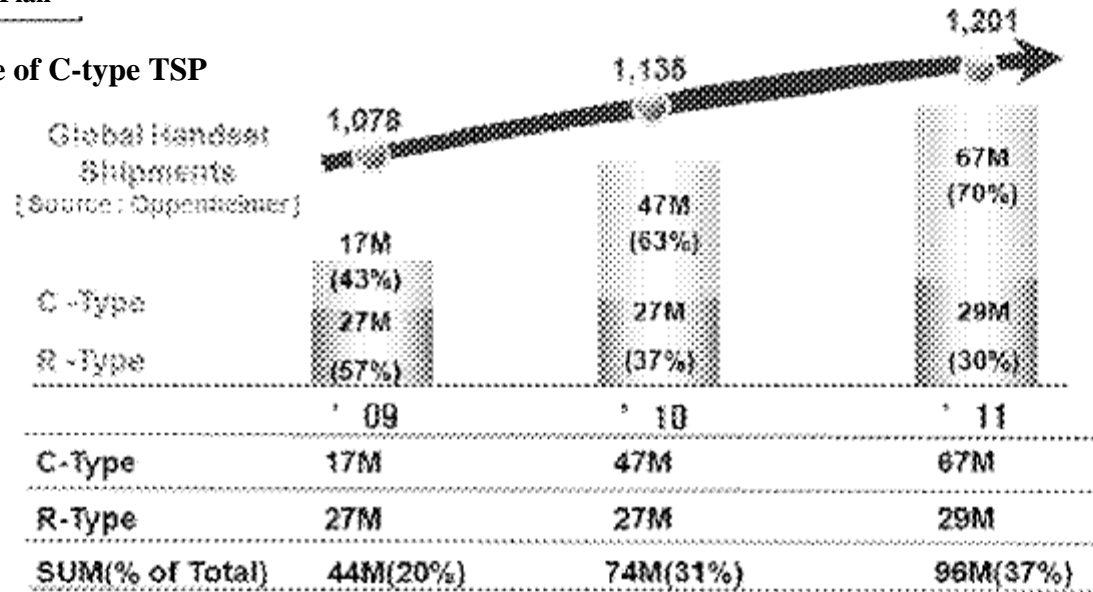
- ▶ Focused mainly on conventional R-type TSP
 → Transition to C-type TSP in progress
 : Emphasis on improved optical properties
 → Synaptics, Cypress, Melfas IC currently used

Our Company TSP Progress Plan

TSP Response Strategy

Our Company TSP Basic Progress Plan

Continued expansion of volume of C-type TSP



C-type TSP Progress Direction: Achieve early and maintain performance superiority over competitors. (Proceed separately for Low/High-End)

| Category | "A" Company | Samsung Target |
|-------------------|-------------|----------------|
| Touch Area | 5pi | 4pi |
| Response Time | 16ms | 5ms |
| Power Consumption | 20mA(Over) | 5mA(Under) |

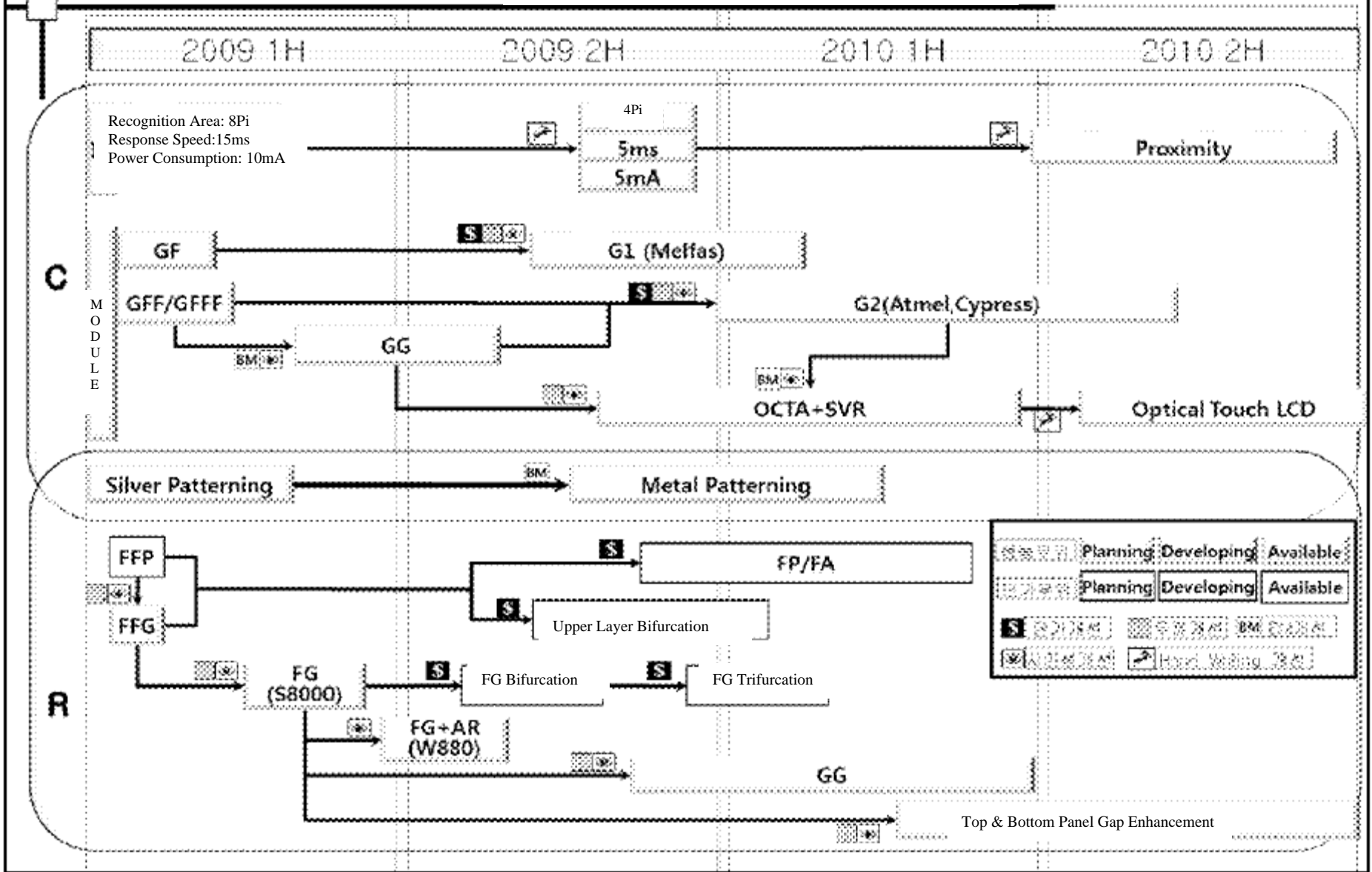
R-type TSP Progress Direction: Maintain superiority in performance over competitors – in terms of optical properties, thickness, strength, motion load

※ Continue with quality improvements

Our Company TSP Progress Plan

► Our Company Technology Management Strategy

TSP Response Strategy



무선사업부 향후 TSP 운영 전략

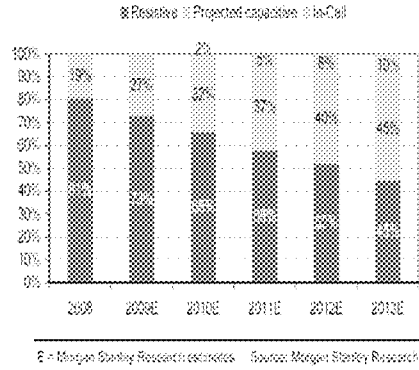
2009. 10. 20

Platform 개발팀
Visual Part

1. TSP 기술 Trend
2. TSP 적용 경쟁사 현황
3. 당사 진행 방안
 - 당사 기본 진행 案
 - 당사 C/R-TSP 운영 전략
 - 당사 기술 운영 전략
 - 당사 향후 대응 전략

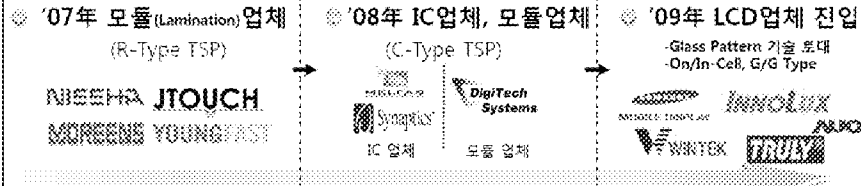
▶ Global TSP 동향

C-Type
중심 확대




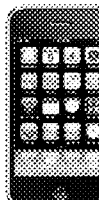
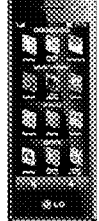
- ◎ R-Type 중심 → C-Type 비중 확대
(광특성과 신뢰성 우수)
- ◎ On-Cell Touch → '10년 첫 상용화
('13년 10% 비중)

LCD업체
진입
가시화



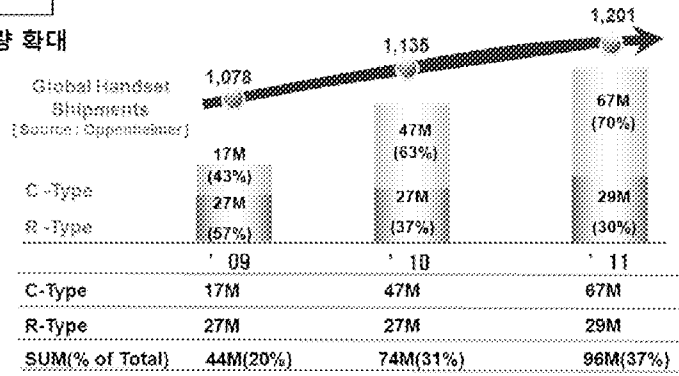
▶ 경쟁사 TSP 동향

Touch Phone은 주로 X사, A사, H사, R사에서 출시.
 ※ N사에서는 2모델 정도만 출시

| N사 | A사 | X사 |
|--|---|--|
|  <p>대표모델 : Xpress 5800 LCD size : 3.2" Touch : R-type 주거래업체 : Nissha(일본)</p> |  <p>대표모델 : I-Phone LCD size : 3.5" Touch : C-type 주거래업체 : TPK(대만) Wintek(중국)</p> |  <p>대표모델 : Blaxklabel4 LCD size : 4.0" Touch : C-type 주거래업체 : Hitachi ELK(한국)</p> |
| <ul style="list-style-type: none"> ▶ 현재, R-type TSP 제품만 출시 ▶ C-type TSP 모델 "X6" 출시예정 → Synaptics chip 적용 ▶ 향후 C-type과 R-type 병행 | <ul style="list-style-type: none"> ▶ '06 Finger Works 업체 인수 전략적으로 C-type으로 추진 → 전용 IC 사용 中 ▶ iPhone 2G부터 지속 적용 中. | <ul style="list-style-type: none"> ▶ 기존 R-type TSP 위주 → C-type TSP로 이동 中. : 광특성 개선을 강조함. → Synaptics, Cypress, Melfas IC 운영 中 |

▶ 당사 TSP 기본 진행 안

⊗ 지속적인 C-type TSP 물량 확대



⊗ C-type TSP 진행 방향 : 경쟁사대비 성능 우위 선점 및 유지. (Low/High-End 분리 진행)

| 분류 | "A" Company | Samsung Target |
|-------------------|-------------|----------------|
| Touch Area | 5pi | 4pi |
| Response Time | 16ms | 5ms |
| Power Consumption | 20mA(Over) | 5mA(Under) |

⊗ R-type TSP 진행 방향 : 경쟁사대비 성능 우위 유지 - 광특성, 두께, 강도, 동작하중 부분.

※ 품질 개선 지속 진행

▶ 당사 C/R-TSP 운영 전략

⊗ C-Type TSP 운영 전략

1) TSP controller IC 운영

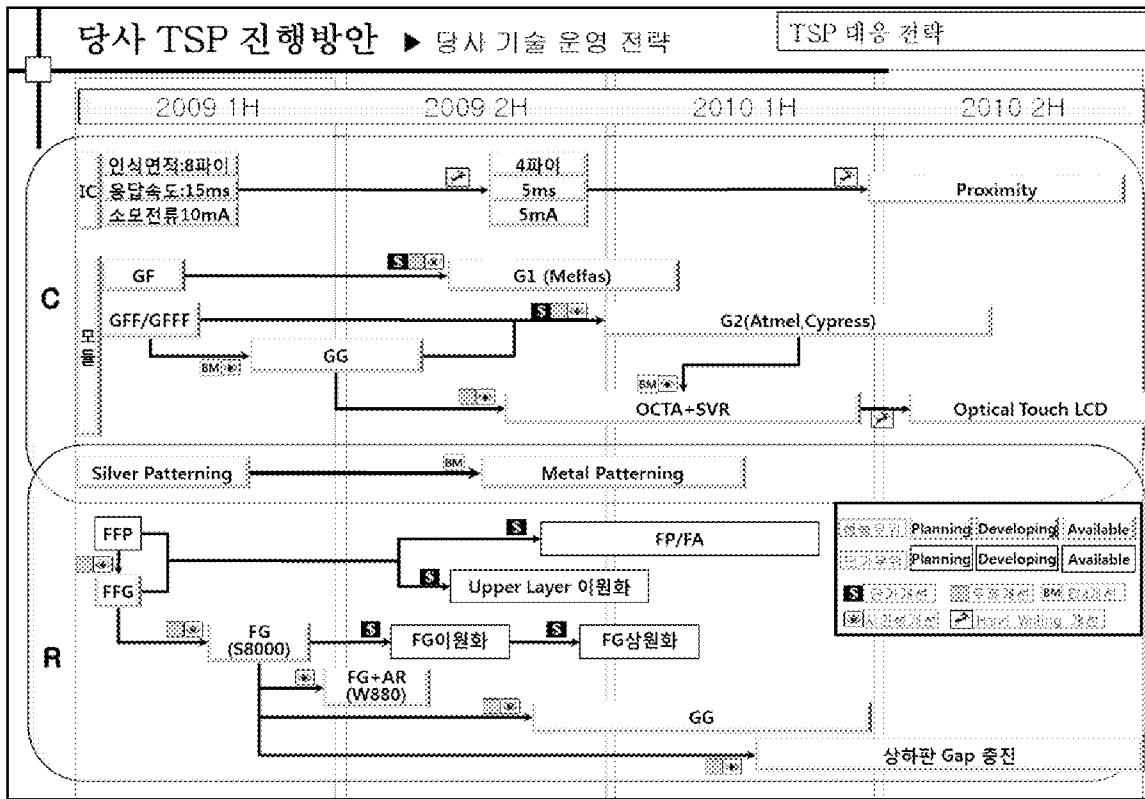
| 분류 | 주요 IC 업체 | 기본 사양 |
|-----------------|---------------------------|--|
| Low-End | Melfas, Cypress | - 8pi, Single touch, 20msec이내 |
| Middle/High-End | ATMEL, Cypress, Synaptics | - 4pi, Multi touch, Handwriting, 5msec이내 |

2) 모듈 업체 운영

| 업체 분류 (납품기준) | 주요 업체 | 전략 |
|----------------|--|--|
| TSP 모듈 (IC포함) | Melfas, Synaptics | - IC기술관련 선행개발 진행. |
| TSP 모듈 (IC미포함) | PET Sensor SMAC, Synopex, 디지텍 (+ YFast, J-touch, Nissha) | - Silver Trace BM 쪽 개선 업체 우선 처리 - Lamination 내재화 검토 |
| | Glass Sensor SMD, Wintek, TPK | - GG type 업체로 활용 |
| | On/In-Cell LCD SMD, AUO 등 LCD업체 | - TSP+LCD 구조 업체로 활용 |

⊗ R-Type TSP 운영 전략 : 업체별로 전략화 진행

| TSP 분류 | 주요 업체 | 전략 |
|-----------|-------------------|-------------------------------------|
| FFG Clear | 모리스, Nissha | - 제품기술 우수, 품질안정화 업체로 활용, 신기술로도 활용 |
| FG | SWENC, Young Fast | - 신규 기술 및 공점 도입 업체로 활용. |
| FFG ANR | 디지텍, Y-Fast | - ITO Film 기술 확보로 저가 전략 및 물량 업체로 활용 |



▶ 당사 향후 대응 전략

당사 TSP 모델에 따라 지역별, Design별 Cost별 구분, 대응 전략 마련 中

지역별



- ▶ Global(유럽) : C-type 위주로 대응
- ▶ 미주 : C-type 위주 + R-type 병행
- ▶ 아시아 : R-type 위주 + C-type 병행
(문자입력용이)

Design별



Slim

- ▶ 자기 Design Concept, 곡면 TSP 확보
 - C-type TSP만 가능.
 - 개발, 양산성 확보 필요.
- ▶ Slim Design 경쟁력 확보
 - On/In-cell TSP 개발
(LCD 업체 협업 진행 中)
 - Glass 1-layer 구조 개발

Cost별 - 저가

- ▶ R-type 저가 대응
 1. 수율 향상 : 현 양산 수율 60~70%
→ 향후 80% 이상 목표
 2. 재료개선
 - ITO Film 다변화 : Nitto Film 대처
 - Substrate 저가화 : FR FA 구조검토
- ▶ C-type 저가 대응
 1. 구조개선 : G1 구조 개발
및 양산성 확보
 2. 재료개선
 - Glass 대신 PC/PMMA 적용 검토

Thank you...