

# Exhibit L

## Samsung sees iPad 2's thinness, price as challenges

By Lee Youkyung

SEOUL, March 4 (Yonhap) -- Samsung Electronics Co., the world's second- largest maker of mobile phones, sees the slim design and competitive price of Apple Inc.'s new iPad 2 as its biggest obstacles, a senior official said Friday.

Apple unveiled the latest generation of the iPad tablet computer this week, touted by its chief executive officer Steve Jobs as "dramatically thinner" than its previous model.

The iPad 2 is one- third slimmer than its predecessor at 8.8 millimeters, compared with Samsung's latest 10.9- millimeter tablet computer announced last month.

Lee Don- joo, executive vice president of Samsung's mobile division, said that Apple has presented new challenges for the South Korean company with a thinner mobile gadget that is priced the same as its predecessor.

"We will have to improve the parts that are inadequate," Lee told Yonhap News Agency. "Apple made it very thin."

Samsung also made its latest Galaxy Tab 10.1 tablet computer larger, faster and thinner than the 7- inch original Galaxy Tab. But the new, larger screen comes at a price.

The 7- inch Galaxy Tab was priced at nearly US\$900 without a two- year contract from mobile operators, while the price of the iPad 2 starts at \$499, with the most expensive model costing \$829. Samsung did not announce the pricing details for the 10.1- inch tablet.

"The 10- inch (tablet) was to be priced higher than the 7- inch (tablet) but we will have to think that over," Lee added.

Samsung, which was one of the companies singled out by Jobs as competitors making "copycat" products, sold 2 million Galaxy Tab tablet computers during the four months since October 2010. Apple sold 15 million iPads in the April- December period.

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