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(54) **TOUCH PANEL AND ELECTRONIC DEVICE INCLUDING THE SAME**

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(57) **ABSTRACT**

A touch panel and an electronic device are provided. The touch panel includes a first substrate; a second substrate that is spaced apart from the first substrate by a gap and includes a contact surface; driving electrodes that are formed on each of the first substrate and the second substrate; and electro-rheological fluid that is disposed in the gap. When a driving voltage is applied between the driving electrodes, a button area is delimited due to a variation in viscosity of the electro-rheological fluid at the button area. When a thickness of the gap is reduced to a value equal to or less than a threshold due to a pressing force applied to the contact surface at the button area, the driving voltage is cut off.

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