

1992 GRAT REMAINDER TRUST FBO GARY LAUDER
 Form 4
 May 27, 2010

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 1992 GRAT REMAINDER TRUST
 FBO GARY LAUDER

2. Issuer Name and Ticker or Trading Symbol
 ESTEE LAUDER COMPANIES
 INC [EL]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)
 767 FIFTH AVENUE,
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 05/25/2010

___ Director ___X___ 10% Owner
 ___ Officer (give title below) ___X___ Other (specify below)
 Trust with Insider Trustee

NEW YORK, NY 10153

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 ___ Form filed by One Reporting Person
 ___X___ Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V Amount (A) or (D) Price			
Class A Common Stock	05/25/2010		S ⁽¹⁾	5,000 ⁽²⁾ D \$ 57.0864 ^{(2) (11)}	1,125,513	D ^{(3) (4)} <u>(5)</u>	
Class A Common Stock	05/26/2010		S ⁽¹⁾	800 ⁽²⁾ D \$ 56.9438 ^{(2) (10)}	1,124,713	D ^{(3) (4)} <u>(5)</u>	
Class A Common Stock	05/26/2010		S ⁽¹⁾	4,200 ⁽²⁾ D \$ 58.0729 ^{(2) (12)}	1,120,513	D ^{(3) (4)} <u>(5)</u>	
Class A Common					884,331	I ^{(4) (5) (6)}	by 1992 GRAT

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Stock						Remainder Trust f/b/o WPL
Class A Common Stock				58,811	D <u>(7)</u>	
Class A Common Stock				5,234	I <u>(8)</u>	by children of WPL

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price or Value of Underlying Securities (Instr. 3 and 4)	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Class B Common Stock	<u>(9)</u>					<u>(9)</u>	<u>(9)</u>	Class A Common Stock	634,152
Class B Common Stock	<u>(9)</u>					<u>(9)</u>	<u>(9)</u>	Class A Common Stock	3,262,800
Class B Common Stock	<u>(9)</u>					<u>(9)</u>	<u>(9)</u>	Class A Common Stock	22,870

Reporting Owners

Relationships

Reporting Owner Name / Address

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(11) Sales prices range from \$57.00 to \$57.60 per share, inclusive.

(12) Sales prices range from \$57.48 to \$58.34 per share, inclusive.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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