

TRUST F/B/O LAUDER AERIN & JANE U/A/D 12/15/76 BY R S LAUDER
 Form 4/A
 May 25, 2010

FORM 4

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

OMB APPROVAL

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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 *
 ZINTERHOFER AERIN LAUDER
 TRUST U/A/D 4/24/00

(Last) (First) (Middle)

C/O RICHARD D. PARSONS, ESQ.
 -TRUSTEE, ONE TIME WARNER
 CENTER 11TH FLOOR

(Street)

NEW YORK, NY 10019

(City) (State) (Zip)

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

3. Date of Earliest Transaction
 (Month/Day/Year)
 05/21/2010

4. If Amendment, Date Original
 Filed(Month/Day/Year)
 05/25/2010

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)

Form filed by One Reporting Person
 Form filed by More than One Reporting Person

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 Ownership (Instr. 4)
				(A) or (D)	Price		
				Code	V	Amount	

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

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 (9-02)

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

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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 Security (Instr. 3 and 4)
				Code V	(A) (D)	Date Exercisable Expiration Date	Title
Class B Common Stock	(1)	05/21/2010		G(3)	V 1,402,090	(4) (4)	Class A Common Stock
Class B Common Stock	(1)	05/21/2010		G(2)	V 1,405,875	(4) (4)	Class A Common Stock
Class B Common Stock	(1)	05/21/2010		G(2)	V 1,402,090	(4) (4)	Class A Common Stock
Class B Common Stock	(1)	05/21/2010		G(3)	V 1,405,875	(4) (4)	Class A Common Stock
Class B Common Stock	(1)					(4) (4)	Class A Common Stock

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ZINTERHOFER AERIN LAUDER TRUST U/A/D 4/24/00 C/O RICHARD D. PARSONS, ESQ. -TRUSTEE ONE TIME WARNER CENTER 11TH FLOOR NEW YORK, NY 10019		X		
TRUST F/B/O LAUDER AERIN & JANE U/A/D 12/15/76 BY ESTEE &JHL C/O RICHARD D PARSONS 75 ROCKEFELLER PLAZA NEW YORK, NY 10019		X		
TRUST F/B/O LAUDER AERIN & JANE U/A/D 12/15/76 BY R S LAUDER C/O RICHARD D PARSONS 75 ROCKEFELLER PLAZA NEW YORK, NY 10019		X		
LAUDER AERIN 767 FIFTH AVENUE NEW YORK, NY 10153	X	X		

Signatures

Richard D. Parsons, Trustee, Aerin Lauer Zinterhofer 2000 Revocable Trust, by Spencer G. Smul, attorney-in-fact	05/25/2010
__Signature of Reporting Person	Date
Richard D. Parsons, Trustee, Accumulation Trust, by Spencer G. Smul, attorney-in-fact	05/25/2010
__Signature of Reporting Person	Date
Richard D. Parsons, Trustee, Distribution Trust, by Spencer G. Smul, attorney-in-fact	05/25/2010
__Signature of Reporting Person	Date
Aerin Lauder, by Spencer G. Smul, attorney-in-fact	05/25/2010
__Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) There is no conversion or exercise price for the Class B Common Stock. It is convertible into shares of Class A Common Stock on a one-for-one basis.
On May 21, 2010, 1,405,875 shares of Class B Common Stock were transferred to the Aerin Lauder Zinterhofer 2000 Revocable Trust
 - (2) u/a/d April 24, 2000, Aerin Lauder Zinterhofer, as Grantor (the "ALZ 2000 Trust") from the trust f/b/o Aerin Lauder Zinterhofer, u/a/d December 15, 1976, created by Estee Lauder and Joseph H. Lauder, as grantors (the "ALZ Accumulation Trust").
 - (3) On May 21, 2010, 1,402,090 shares of Class B Common Stock were transferred to the ALZ 2000 Trust from the trust f/b/o Aerin Lauder Zinterhofer, u/a/d December 15, 1976, created by Ronald S. Lauder, as grantor (the "ALZ Distribution Trust").
Shares of Class B Common Stock may be converted immediately into Class A Common Stock on a one-for-one basis by the holder and are automatically converted into Class A Common Stock on a one-for-one basis upon transfer to a person or entity that is not a "Permitted Transferee" or soon after a record date for a meeting of stockholders where the outstanding Class B Common Stock constitutes less than 10% of the outstanding shares of Common Stock of the Issuer.
 - (4) Not applicable.
 - (5) Owned directly by the ALZ 2000 Trust. Owned indirectly by Aerin Lauder.
After the transfer described in note (3), 1,440,912 shares of Class B Common Stock are owned by the Trust f/b/o Aerin Lauder and Jane Lauder, u/a/d December 15, 1976, by Ronald S. Lauder, as Grantor (a reporting person and the "Distribution Trust"). Within such trust,
 - (6) there are separate share trusts f/b/o Aerin Lauder (i.e. the ALZ Distribution Trust) and f/b/o Jane Lauder. The ALZ Distribution Trust owns no shares after the transfer.
After the transfer described in note (2), 2,360,716 shares of Class B Common Stock are owned by the Trust f/b/o Aerin Lauder and Jane Lauder, u/a/d December 15, 1976, by Estee and Joseph H. Lauder, as Grantors (a reporting person and the "Accumulation Trust"). Within such trust, there are separate share trusts f/b/o Aerin Lauder (i.e. the ALZ Accumulation Trust) and f/b/o Jane Lauder. The ALZ Distribution Trust owns no shares after the transfer.
 - (7) Owned directly by Aerin Lauder.
 - (8) Owned directly by Aerin Lauder.
 - (9) Owned directly by Aerin Lauder.

Remarks:

Exhibit 99.1 - Joint Filer Information, is incorporated herein by reference. This amendment on Form 4/A to the Form 4 filed on May 25, 2010 (the "Original Form 4") is made solely to (a) add Aerin Lauder as a reporting person and accordingly report her direct ownership of Class B Common Stock and supplement footnote 6 for her indirect ownership, (b) change the transaction codes to "G" and check "V" for voluntary for all the reported transactions because they were gifts and (c) add Exhibit 99.1 - Joint Filer Information. Except for the foregoing, no new or revised transactions or holdings are being reported. All other information in the Original Form 4 remains the same.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.