

1992 GRAT REMAINDER TRUST FBO GARY LAUDER
 Form 4
 September 24, 2009

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 *
 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)

3. Date of Earliest Transaction
 (Month/Day/Year)
 09/22/2009

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

C/O THE ESTEE LAUDER
 COMPANIES INC., 767 FIFTH
 AVENUE

(Street)

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

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

NEW YORK, NY 10153

(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	09/22/2009		J ⁽¹⁾		1,343,846	A	Ⓛ
Class A Common Stock	09/22/2009		J ⁽³⁾		1,280,456	A	Ⓛ
Class A Common Stock					45,927		⁽⁵⁾

Class A Common Stock	5,234	I ⁽⁵⁾	By children of WPL
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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)

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)				
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Class B Common Stock	(6)	09/22/2009		J ⁽¹⁾	1,343,846	(6)	(6)	(6)	(6)	Class A Common Stock	1,343,84
Class B Common Stock	(6)	09/22/2009		J ⁽³⁾	1,280,456	(6)	(6)	(6)	(6)	Class A Common Stock	1,280,45
Class B Common Stock	(6)					(6)	(6)	(6)	(6)	Class A Common Stock	3,262,80
Class B Common Stock	(6)					(6)	(6)	(6)	(6)	Class A Common Stock	22,870

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
1992 GRAT REMAINDER TRUST FBO GARY LAUDER C/O THE ESTEE LAUDER COMPANIES INC. 767 FIFTH AVENUE NEW YORK, NY 10153		X		Trust with Insider Trustee
LAUDER GARY M ICTV INC.		X		

333 W. SAN CARLOS ST., SUITE 400
SAN JOSE, CA 95110

1992 GRAT REMAINDER TRUST FBO
WILLIAM LAUDER
THE ESTEE LAUDER COMPANIES INC.
767 FIFTH AVENUE
NY, NY 10153

X

Trust with Insider
Trustee

Lauder William P
THE ESTEE LAUDER COMPANIES INC.
767 FIFTH AVE.
NEW YORK, NY 10036

X

X

Executive
Chairman

Signatures

1992 GRAT Remainder Trust F/B/O Gary Lauder, by Charles E. Reese, II,
Attorney-in-fact

09/24/2009

__Signature of Reporting Person

Date

Gary M. Lauder, by Charles E. Reese, II, Attorney-in-fact

09/24/2009

__Signature of Reporting Person

Date

1992 GRAT Remainder Trust F/B/O William Lauder, by Charles E. Reese, II,
Attorney-in-fact

09/24/2009

__Signature of Reporting Person

Date

William P. Lauder, by Charles E. Reese, II, Attorney-in-fact

09/24/2009

__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).

The 1992 GRAT Remainder Trust f/b/o Gary M. Lauder (the "GML GRAT Remainder Trust") received 1,343,846 shares of Class A

(1) Common Stock from LAL Family Partners L.P. ("LALFP") in exchange for transferring 1,343,846 shares of Class B Common Stock to LALFP.

(2) See Note 1 and Exhibit 99.1 (a) and (c).

(3) The 1992 GRAT Remainder Trust f/b/o William P. Lauder (the "WPL GRAT Remainder Trust") received 1,280,456 shares of Class A Common Stock from LALFP in exchange for transferring 1,280,456 shares of Class B Common Stock to LALFP.

(4) See Note 3 and Exhibit 99.1 (b) and (d).

(5) See Exhibit 99.1 (d).

There is no exercise or conversion price for the Class B Common Stock. Shares of Class B Common Stock may be converted immediately on a one-for-one basis by the holder and are automatically converted into Class A Common Stock on a one-for-one basis

(6) upon transfer to a person or entity that is not a "Permitted Transferee" (as defined in the Issuer's Restated Certificate of Incorporation) 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.

Remarks:

See Exhibits 24.1, 24.2, 99.1 and 99.2 incorporated herein by reference.

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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