

BRESTLE DANIEL J
 Form 4
 August 22, 2005

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 *
BRESTLE DANIEL J

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)
08/19/2005

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

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 Ownership (Instr. 4)
			Code	V	Amount or Price		
Class A Common Stock	08/19/2005		M		\$ 66,666	A	72,033
Class A Common Stock	08/19/2005		S		\$ 41.6	D	71,133
Class A Common Stock	08/19/2005		S		\$ 41.61	D	69,433

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Class A Common Stock	08/19/2005		S	2,700	D	\$ 41.62	66,733	D
Class A Common Stock	08/19/2005		S	3,300	D	\$ 41.63	63,433	D
Class A Common Stock	08/19/2005		S	900	D	\$ 41.64	62,533	D
Class A Common Stock	08/19/2005		S	3,500	D	\$ 41.65	59,033	D
Class A Common Stock	08/19/2005		S	200	D	\$ 41.56	58,833	D
Class A Common Stock	08/19/2005		S	200	D	\$ 41.67	58,633	D
Class A Common Stock	08/19/2005		S	4,200	D	\$ 41.68	54,433	D
Class A Common Stock	08/19/2005		S	3,400	D	\$ 41.69	51,033	D
Class A Common Stock	08/19/2005		S	43,566	D	\$ 41.7	7,467	D
Class A Common Stock	08/19/2005		S	2,000	D	\$ 41.71	5,467	D
Class A Common Stock	08/19/2005		S	100	D	\$ 41.72	5,367	D

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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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	2. Conversion or Exercise	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any	4. Transaction Code	5. Number of Derivative Securities	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
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