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

FORM 4

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

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

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

OMB APPROVAL

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(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, 9 WEST 57TH STREET, SUITE 4700

(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)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

6. Individual or Joint/Group Filing(Check Applicable Line)
___ Form filed by One Reporting Person
_X_ 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 Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			

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

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SEC 1474 (9-02)

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

1. Title of Derivative	2. Conversion	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if	4. Transaction	5. Number of Derivative Securities Acquired (A) or	6. Date Exercisable and Expiration Date	7. Title and Am Underlying Secu

Security (Instr. 3)	or Exercise Price of Derivative Security		any (Month/Day/Year)	Code (Instr. 8)		Disposed of (D) (Instr. 3, 4, and 5)		(Month/Day/Year)		(Instr. 3 and 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	A N Sh
Class B Common Stock	(1)	05/21/2010		J (3)		1,402,090		(4)	(4)	Class A Common Stock	1
Class B Common Stock	(1)	05/21/2010		J (2)		1,405,875		(4)	(4)	Class A Common Stock	1
Class B Common Stock	(1)	05/21/2010		J (2)			1,402,090	(4)	(4)	Class A Common Stock	1
Class B Common Stock	(1)	05/21/2010		J (3)			1,405,875	(4)	(4)	Class A Common Stock	2

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 9 WEST 57TH STREET, SUITE 4700 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 9 WEST 57TH STREET, SUITE 4700 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 9 WEST 57TH STREET, SUITE 4700 NEW YORK, NY 10019		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

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.
(2)	On May 21, 2010, 1,405,875 shares of Class B Common Stock were transferred to the Aerin Lauder Zinterhofer 2000 Revocable Trust 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 transfered 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").
(4)	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.
(5)	Not applicable.
(6)	Owned directly by the ALZ 2000 Trust.
(7)	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, 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.
(8)	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.

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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