

ESTEE LAUDER COMPANIES INC  
Form 8-K  
April 27, 2010

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15 (d) of The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported)

**April 27, 2010**

**The Estée Lauder Companies Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation)

**1-14064**  
(Commission File Number)

**11-2408943**  
(IRS Employer Identification No.)

**767 Fifth Avenue, New York, New York**  
(Address of principal executive offices)

**10153**  
(Zip Code)

Registrant's telephone number, including area code

**212-572-4200**

**Not Applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**ITEM 2.02 Results of Operations and Financial Condition.**

On April 27, 2010, The Estée Lauder Companies Inc. (the Company ) issued a press release announcing its financial results for the fiscal quarter and nine months ended March 31, 2010. The release also includes the Company's estimates related to its fiscal 2010 full year net sales and diluted net earnings per common share. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**ITEM 8.01 Other Events.**

On April 27, 2010, we commenced a cash tender offer for up to \$200,000,000 aggregate principal amount of our 6.00% Senior Notes due 2012 and our 7.75% Senior Notes due 2013. A copy of the press release announcing the commencement of this tender offer is attached hereto as Exhibit 99.2 and is incorporated herein by reference.

**ITEM 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press release dated April 27, 2010 of The Estée Lauder Companies Inc.
99.2	Press release dated April 27, 2010 of The Estée Lauder Companies Inc.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**THE ESTÉE LAUDER COMPANIES INC.**

Date: April 27, 2010

By: */s/RICHARD W. KUNES*  
Richard W. Kunes  
Executive Vice President  
and Chief Financial Officer  
(Principal Financial and  
Accounting Officer)

**THE ESTÉE LAUDER COMPANIES INC.**

**EXHIBIT INDEX**

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