

BRESTLE DANIEL J
Form 4/A
August 25, 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)

THE ESTEE LAUDER COMPANIES INC., 767 FIFTH AVENUE

3. Date of Earliest Transaction (Month/Day/Year)
08/19/2005

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

(Street)
NEW YORK, NY 10153

4. If Amendment, Date Original Filed(Month/Day/Year)
08/22/2005

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

(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) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|---|--|-----------------------------------|
| | | | | (A) or (D) | Price | | |
| Class A Common Stock | 08/19/2005 | | M | 66,666 | A \$ 21.375 | 72,033 | D |
| Class A Common Stock | 08/19/2005 | | S | 900 | D \$ 41.6 | 71,133 | D |
| Class A Common Stock | 08/19/2005 | | S | 1,700 | D \$ 41.61 | 69,433 | D |

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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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(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 | 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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| (Instr. 3) | Price of Derivative Security | (Month/Day/Year) | (Instr. 8) | Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) | Code | V | (A) | (D) | Date Exercisable | Expiration Date | Title | Amount or Number of Shares |
|-----------------------------|------------------------------------|------------------|------------|--|------|---|--------|-----|---------------------------|--------------------|----------------------------|-------------------------------------|
| Option (Right to Buy) | \$ 21.375 | 08/19/2005 | M | | | | 66,666 | | 01/01/2000 ⁽¹⁾ | 07/01/2006 | Class A Common Stock | 66,666 |

Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer Other

BRESTLE DANIEL J
THE ESTEE LAUDER COMPANIES INC.
767 FIFTH AVENUE
NEW YORK, NY 10153

Group President

Signatures

Daniel J. Brestle, by Robin S. Elkowitz,
attorney-in-fact

08/25/2005

__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) The options that were exercised were part of a grant of options that became exercisable in three equal tranches on January 1, 2000, January 1, 2001 and January 1, 2002.
- (2) Exercise of stock options granted to the Reporting Person by the Issuer on July 1, 1996 pursuant to his 1995 employment agreement.
- (3) Mr. Brestle also has options to purchase 800,000 shares of Class A Common Stock at various exercise prices of which 565,333 are exercisable.

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.