

1721

The Estée Lauder Companies Inc.  
767 Fifth Avenue  
New York • NY • 10153  
212 • 572 • 4200



September 17, 2002

**VIA FACSIMILE AND HAND DELIVERY**

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549  
Attention: Jonathan G. Katz, Secretary

Re: The Estée Lauder Companies Inc. – Sworn Statements

Dear Mr. Katz:

Pursuant to the Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Fred H. Langhammer, Principal Executive Officer, and Richard W. Kunes, Principal Financial Officer of The Estée Lauder Companies Inc.

Please acknowledge receipt of this letter and the attached statements by stamping the enclosed copy of this letter and returning it to our messenger.

If you have any questions, please contact me at (212) 527-7927.

Very truly yours,

Spencer G. Smul  
Associate Counsel and  
Assistant Secretary

SGS:rm  
Enclosures

RECEIVED  
OFFICE OF THE SECRETARY

SEP 17 2002

1721

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Fred H. Langhammer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of The Estée Lauder Companies Inc., and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K for the Fiscal Year ended June 30, 2002 of The Estée Lauder Companies Inc.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The Estée Lauder Companies Inc. filed with the Securities and Exchange Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
 Fred H. Langhammer  
 September 17, 2002

Subscribed and sworn to  
 before me this 17<sup>th</sup> day of  
 September 2002

  
 Notary Public

RECEIVED  
 OFFICE OF THE SECRETARY  
 SEP 17 2002

My Commission Expires:  
 ROSE REISCHER  
 Notary Public, State of New York  
 No. 01RE4980525  
 Qualified in Nassau County  
 Cert. Filed in New York County  
 Commission Expires December 28, 2005