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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

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

I, Richard W. Kunes, 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.

Richard W. Kunes
 Richard W. Kunes
 September 17, 2002

Subscribed and sworn to
 before me this 17th day of
 September 2002

Rose Reischer
 Notary Public

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My Commission Expires:
 ROSE REISCHER
 Notary Public, State of New York
 No. 01RE4960525
 Qualified in Nassau County
 Cert. Filed in New York County
 Commission Expires December 26, 2005