



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

February 23, 2016

Via E-Mail

Tracey T. Travis, Executive Vice President and Chief Financial Officer  
The Estee Lauder Companies, Inc.  
767 Fifth Avenue  
New York, NY 10153

**Re: The Estee Lauder Companies, Inc.**  
**Form 10-K for the year ended June 30, 2015**  
**Filed August 20, 2015**  
**File No. 1-14064**

Dear Ms. Travis:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief  
Office of Manufacturing and  
Construction