



DIVISION OF
CORPORATION FINANCE

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

November 3, 2023

Tracey T. Travis
Chief Financial Officer
The Estée Lauder Companies Inc.
767 Fifth Avenue
New York, NY 10153

Re: The Estée Lauder Companies Inc.
Annual Report on Form 10-K for the year ended June 30, 2023
File No. 001-14064

Dear Tracey T. Travis:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services