

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

DIVISION OF CORPORATION FINANCE

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