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ESTEE LAUDER COMPANIES INC

Form 8-K

September 24, 2003

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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT - September 23, 2003
(Date of Earliest Event Reported)

The Estee Lauder Companies Inc.

(Exact name of registrant as specified in its charter)

Commission File No. 1-14064

Delaware

11-2408943

(State of Incorporation)

(I.R.S. Employer
Identification No.)

767 Fifth Avenue, New York, New York

10153

(Address of principal
executive offices)

Zip Code

Registrant's telephone number, including area code: (212) 572-4200

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ITEM 5. OTHER EVENTS AND REQUIRED FD DISCLOSURE.

On September 23, 2003, Standard & Poor's Ratings Services announced that it had affirmed our A+ long-term corporate credit and senior unsecured debt ratings and our A-1 short-term corporate credit and commercial paper ratings, and at the same time revised its outlook to negative from stable.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE ESTEE LAUDER COMPANIES INC.

By: /s/ Richard W. Kunes

Name: Richard W. Kunes
Title: Senior Vice President and Chief Financial
Officer (Principal Financial and
Accounting Officer)

Dated: September 24, 2003