

ESTEE LAUDER COMPANIES INC  
Form 8-K/A  
May 12, 2009

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K/A**

Amendment No. 2

**CURRENT REPORT**

**Pursuant to Section 13 or 15 (d) of The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported)

**February 5, 2009**

**The Estée Lauder Companies Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of  
incorporation)

**1-14064**

(Commission File Number)

**11-2408943**

(IRS Employer Identification No.)

**767 Fifth Avenue, New York, New York**  
(Address of principal executive offices)

**10153**

(Zip Code)

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Registrant's telephone number, including area code

**212-572-4200**

**Not Applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 2.05 Costs Associated with Exit or Disposal Activities.**

On February 5, 2009, The Estée Lauder Companies Inc. (the Company ) filed a Current Report on Form 8-K (the February 5, 2009 Form 8-K ) regarding a multi-faceted cost savings program. This program is expected to include a number of initiatives and the Company indicated that restructuring charges and other costs to implement those initiatives over the next few fiscal years are expected to total between \$350 million and \$450 million. At that time, the Company was unable to make a determination of the estimated amount or range of amounts to be incurred for each major type of cost and future cash expenditures associated therewith, as required by Item 2.05 of Form 8-K. In the February 5, 2009 Form 8-K, the Company undertook to announce further details as initiatives are finalized.

The Company is filing this Form 8-K/A to amend the February 5, 2009 Form 8-K, which has previously been amended, to update the disclosure therein under Item 2.05. On May 6, 2009 and May 11, 2009, an officer authorized by the Company's Board of Directors approved the termination of certain employees as part of a process to resize the organization and reorganize certain functions under the previously announced multi-faceted costs savings program. Once the relevant accounting criteria have been met, the Company expects to record total restructuring charges (which will result in future cash expenditures) of approximately \$16 million (pre-tax) in connection with these approved initiatives for employee-related costs.

Pursuant to the February 5, 2009 Form 8-K, the Company intends to file additional amendments to the report once it is able to make good faith determinations of the estimated amount or range of amounts by each major type of cost and future cash expenditures associated with its multi-faceted cost savings program, as required by Item 2.05 of Form 8-K. The Company is currently evaluating further initiatives under the program and will announce the nature of those initiatives and their related cost estimates as they are approved.

**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 ESTÉE LAUDER COMPANIES INC.**

Date: May 12, 2009

By:

/s/RICHARD W. KUNES  
Richard W. Kunes  
Executive Vice President  
and Chief Financial Officer  
(Principal Financial and  
Accounting Officer)