

Estée Lauder Companies
767 Fifth Avenue
New York, NY 10153
212-572-4200

2520005098859

ESTÉE
LAUDER
COMPANIES

September 16, 1992

U.S. Department of Labor
Pension and Welfare Benefit Administrator
P.O. Box 75212
Washington, D.C. 10013-5212

RE: Estee Lauder Inc. Retirement Benefits Restoration Plan
(TOP HAT PLAN)

Gentlemen:

Enclosed is our check in the amount of \$1,000 for late penalty charges incurred for failure to file the above mentioned Top Hat plan.

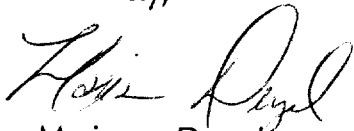
The Company maintains this plan for the purpose of providing deferred compensation for a select group of highly compensated employees. The information required for filing is as follows:

Company Name:	Estee Lauder Inc.
Address:	767 Fifth Avenue New York, New York 10153
EIN:	13-1871348
Number of Plans:	1
Number of Employees in Plan:	54

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Should any additional information be required, please contact me at (212) 572-4632.

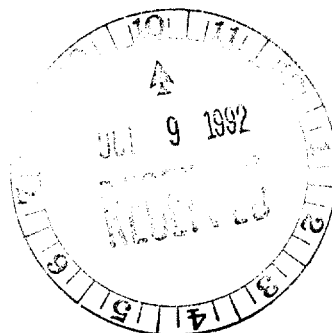
Sincerely,



Marianne Derych
Manager
Benefits Administration

MD/ff

Enc.

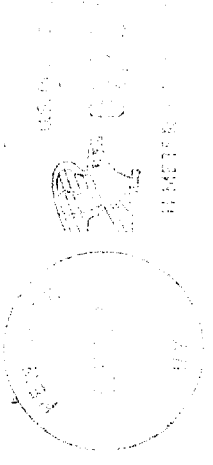
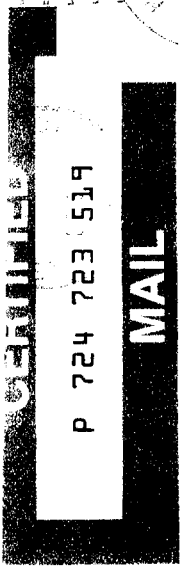


Joe Hill

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