UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q

[X] Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For Quarterly Period Ended July 31, 2004

[_] Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the Transition Period from _________ to __________

Commission File Number 1-8597

The Cooper Companies, Inc.
(Exact name of registrant as specified in its charter)

Delaware	94-2657368
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

6140 Stoneridge Mall Road, Suite 590, Pleasanton, CA	94588
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (925) 460-3600

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

Yes [X] No [_]

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). Yes [X] No [_]

Indicate the number of shares outstanding of each of issuer's classes of common stock, as of the latest practicable date.

Common Stock, $.10 Par Value	32,724,796 Shares
Class	Outstanding at August 31, 2004

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

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PART I. FINANCIAL INFORMATION

Item 1. Financial Statements

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Consolidated Condensed Statements of Income

(In thousands, except for per share amounts)

(Unaudited)

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2004	2003	2004	2003
Net sales	$129,079	$108,442	$359,365	$298,824
Cost of sales	45,945	39,810	127,890	108,405
Gross profit	83,134	68,632	231,475	190,419
Selling, general and administrative expense	49,012	41,518	141,126	118,985
Research and development expense	1,825	1,400	4,572	3,994
Amortization of intangibles	629	388	1,437	1,143
Operating income	31,668	25,326	84,340	66,297
Interest expense	1,454	1,655	4,433	5,167
Other (expense) income, net	(459)	375	1,203	1,671
Income before income taxes	29,755	24,046	81,110	62,801
Provision for income taxes	5,707	5,383	17,008	15,072
Net income	$ 24,048	$ 18,663	$ 64,102	$ 47,729
Earnings per share:				
Basic	$ 0.74	$ 0.60	$ 1.97	$ 1.54
Diluted	$ 0.70	$ 0.58	$ 1.89	$ 1.49
Number of shares used to compute earnings per share:				
Basic	32,682	31,253	32,468	31,054
Diluted	34,128	32,398	33,885	31,950

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Consolidated Condensed Balance Sheets
(In thousands)
(Unaudited)

	July 31, 2004	October 31, 2003
ASSETS		
Current assets:		
Cash and cash equivalents	$ 26,075	$ 47,433
Trade receivables, net	92,301	84,607
Marketable securities	1,187	5,746
Inventories	105,078	89,718
Deferred tax asset	17,601	14,616
Other current assets	25,211	22,104
Total current assets	267,453	264,224
Property, plant and equipment, net	143,500	116,277
Goodwill, net	313,415	282,634
Other intangible assets, net	25,527	15,888
Deferred tax asset	18,559	22,367
Other assets	3,739	4,174
	$772,193	$705,564
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Current portion of long-term debt	$ 20,682	$ 20,658
Accounts payable	15,624	16,227
Employee compensation and benefits	19,017	15,846
Accrued acquisition costs	10,816	15,299
Accrued income taxes	22,503	18,771
Other current liabilities	25,485	31,513
Total current liabilities	114,127	118,314
Long-term debt	149,746	165,203
Total liabilities	263,873	283,517
Stockholders' equity:		
Common stock, $.10 par value	3,328	3,268
Additional paid-in capital	326,251	309,666
Accumulated other comprehensive income and other	21,420	14,119
Retained earnings	166,297	104,139
Treasury stock at cost	(8,976)	(9,145)
Total stockholders' equity	508,320	422,047
	$772,193	$705,564

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Consolidated Condensed Statements of Cash Flows

(In thousands)
(Unaudited)

	Nine Months Ended July 31, 2004	Nine Months Ended July 31, 2003
Cash flows from operating activities:		
Net income	$ 64,102	$ 47,729
Depreciation and amortization	11,555	9,092
Increase in operating capital	(19,835)	(13,629)
Other non-cash items	10,141	4,955
Net cash provided by operating activities	65,963	48,147
Cash flows from investing activities:		
Purchases of property, plant and equipment	(30,555)	(22,754)
Acquisitions of businesses	(55,106)	(63,722)
Sale of marketable securities and other	3,810	(7)
Net cash used by investing activities	(81,851)	(86,483)
Cash flows from financing activities:		
Net repayments of short-term debt	--	(419)
Repayments of long-term debt	(44,918)	(158,662)
Proceeds from long-term debt	29,031	208,891
Dividends on common stock	(1,944)	(1,952)
Exercises of stock options and other	12,201	10,509
Net cash (used in) provided by financing activities	(5,630)	58,367
Effect of exchange rate changes on cash and cash equivalents	160	512
Net increase (decrease) in cash and cash equivalents	(21,358)	20,543
Cash and cash equivalents - beginning of period	47,433	10,255
Cash and cash equivalents - end of period	$ 26,075	$ 30,798

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Consolidated Condensed Statements of Comprehensive Income
(In thousands)
(Unaudited)

	Three Months Ended July 31, 2004	Three Months Ended July 31, 2003	Nine Months Ended July 31, 2004	Nine Months Ended July 31, 2003
Net income	$24,048	$18,663	$64,102	$47,729
Other comprehensive income (loss), net of tax:				
Foreign currency translation adjustment	3,426	(233)	8,489	8,819
Change in value of derivative instruments	(5)	34	25	93
Minimum pension liability	606	(1,745)	606	(1,745)
Unrealized gain (loss) on marketable securities:				
Gain (loss) arising during period	(770)	979	(960)	2,097
Reclassification adjustment	--	--	(866)	--
	(770)	979	(1,826)	2,097
Other comprehensive income (loss), net of tax	3,257	(965)	7,294	9,264

Comprehensive income	$27,305	$17,698	$71,396	$56,993
	=======	=======	=======	=======

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Notes to Consolidated Condensed Financial Statements
(Unaudited)

Note 1. General

The Cooper Companies, Inc. (Cooper) develops, manufactures and markets healthcare products through its two business units:

- CooperVision (CVI) markets contact lenses to correct visual defects. Its leading products are specialty contact lenses: toric lenses to correct astigmatism, cosmetic lenses to change or enhance the appearance of the eyes' natural color, multifocal lenses designed to correct presbyopia, an age-related vision defect, and lenses for patients experiencing mild discomfort relating to dry eyes during lens wear.

- CooperSurgical (CSI) markets medical devices, diagnostic products and surgical instruments and accessories used primarily in gynecologists' and obstetricians' practices.

During interim periods, we have followed the accounting policies described in our Form 10-K for the fiscal year ended October 31, 2003. Please refer to this and to our Annual Report to Shareholders for the same period when reviewing this Form 10-Q. Certain prior period amounts have been reclassified to conform to the current period's presentation. Readers should not assume that the results reported here either indicate or guarantee future performance.

The unaudited consolidated condensed financial statements presented in this report contain all adjustments necessary to present fairly Cooper's consolidated financial position at July 31, 2004 and October 31, 2003, the consolidated results of its operations for the three and nine months ended July 31, 2004 and 2003 and its cash flows for the nine months ended July 31, 2004 and 2003. All of these adjustments are normal and recurring.

See "Estimates and Critical Accounting Policies" in Item 2. Management's Discussion and Analysis of Financial Conditions and Results of Operations.

As permitted by Statement of Financial Accounting Standards (SFAS) No. 123, "Accounting for Stock-Based Compensation" as amended by SFAS No. 148, "Accounting for Stock-Based Compensation - Transition and Disclosure, an Amendment of FASB Statement No. 123," Cooper applies Accounting Principles Board Opinion No. 25 and related interpretations to account for its plans for stock options issued to employees and directors. Accordingly, no compensation cost has been recognized for its employee and director stock option plans. Had compensation cost for our stock-based compensation plans been determined under the fair value method included in SFAS 123, as amended by SFAS 148, our net income and earnings per share would have been reduced to the pro forma amounts indicated below:

	Three Months Ended July 31,	Nine Months Ended July 31,

	2004	2003	2004	2003
	(In thousands, except per share amounts)			
Net income, as reported	$24,048	$18,663	$64,102	$47,729
Deduct: Total stock-based employee and director compensation expense determined under fair value based method, net of related tax effects	987	2,757	3,310	7,962
Pro forma net income	$23,061	$15,906	$60,792	$39,767
Basic earnings per share:				
As reported	$ 0.74	$ 0.60	$ 1.97	$ 1.54
Pro forma	$ 0.71	$ 0.51	$ 1.87	$ 1.28
Diluted earnings per share:				
As reported	$ 0.70	$ 0.58	$ 1.89	$ 1.49
Pro forma	$ 0.68	$ 0.50	$ 1.80	$ 1.26

Note 2. Acquisitions

Ocular Sciences, Inc. Proposed Acquisition: Ocular Sciences, Inc. (Ocular) is a global manufacturer and marketer of soft contact lenses, primarily spherical and daily disposable contact lenses that are brand and product differentiated by distribution channel. On July 28, 2004, Cooper and Ocular signed a definitive agreement for Cooper to acquire Ocular in a merger in which each share of Ocular common stock will be exchanged for 0.3879 of a share in Cooper common stock and $22.00 in cash. Outstanding Ocular stock options will be redeemed in exchange for a combination of cash and Cooper stock for the spread between their exercise prices and the value of the merger consideration immediately prior to closing, if not previously exercised. The total purchase price, based upon the number of Ocular shares and options outstanding at July 27, 2004 and the average closing share price of Cooper's common stock over the ten trading days ended July 27, 2004 of $56.72, will be approximately $1.2 billion. At closing, Cooper will pay approximately $600 million in cash, to be funded with debt, and issue approximately 10.5 million shares of its common stock to Ocular stockholders and option holders.

Completion of the transaction, which has been unanimously approved by the boards of directors of both companies, is subject to customary closing conditions, including approvals of each company's stockholders and expiration of the requisite waiting period under the Hart-Scott-Rodino Antitrust Improvements Act (HSR Act). The initial submission to the Federal Trade Commission (FTC) under the HSR ACT was made on August 6, 2004 and both Cooper and Ocular received a Second Request for Additional Information from the FTC on September 8, 2004. Cooper and Ocular are preparing a response to the request. No other regulatory approvals are required prior to closing.

SURx Acquisition: On November 26, 2003, Cooper purchased from privately-held SURx, Inc., the assets and associated worldwide license rights for the Laparoscopic (LP) and Transvaginal (TV) product lines of its Radio Frequency Bladder Neck Suspension technology, which uses radio frequency based thermal energy rather than implants to restore continence.

Cooper paid $2.95 million in cash for SURx whose technology received U.S. Food and Drug Administration marketing clearance in 2002. Initially, we have ascribed $2.5 million to goodwill, a negative $20,000 to a working capital deficit (including acquisition costs of $530,000), $350,000 to other intangibles and $77,000 to property, plant and equipment. The allocation for the purchase price is subject to refinement as we are currently obtaining a third party valuation.

Milex Acquisition: On February 2, 2004, Cooper acquired Milex Products, Inc. (Milex), a manufacturer and marketer of obstetric and gynecologic products and customized print services for $26 million in cash.

We have ascribed $24.3 million to goodwill, $3.6 million to property, plant and equipment, a negative $3.1 million to a working capital deficit (including acquisition costs of $3.8 million), and $1.3 million to deferred tax assets. The allocation for the purchase price is subject to refinement as we are currently obtaining a third party valuation.

Milex is a leading supplier of pessaries - products used to medically manage female urinary incontinence and pelvic support conditions - cancer screening products including endometrial and endocervical sampling devices, and patient education materials tailored to individual physician preferences.

Argus Acquisition: On February 23, 2004, Cooper acquired from privately owned Argus Biomedical Pty Ltd the assets related to AlphaCor, an artificial cornea, and AlphaSphere, a soft orbital implant.

Cooper paid $2.1 million in cash for Argus with future royalties payable on AlphaCor sales. Initially, we have ascribed $2.1 million to goodwill, a negative $100,000 to a working capital deficit (including acquisition costs of $500,000) and $100,000 to property, plant and equipment.

A new ophthalmic surgery business unit, CooperVision Surgical, will develop and market the Argus products to corneal surgeons.

Opti-Centre Acquisition: On March 31, 2004, Cooper acquired all the outstanding shares and certain patents of Les Laboratoires Opti-Centre Inc. (Opti-Centre), a Quebec-based contact lens manufacturer which holds the patents covering CooperVision's multifocal lens design technology used in its Frequency and Proclear multifocal products.

We paid $11.6 million in cash for Opti-Centre. Initially, we have ascribed $1 million to goodwill, $10.3 million to other intangibles, $400,000 to property, plant and equipment and a negative $100,000 to a working capital deficit (including acquisition costs of $100,000). The allocation for the purchase price is subject to refinement as we are currently obtaining a third party valuation of the business.

Note 3. Accrued Acquisition Costs

When we record acquisitions, we accrue for the estimated direct costs in accordance with applicable accounting guidance including EITF Issue No. 95-3, "Recognition of Liabilities in Connection with a Purchase Business Combination" of severance and plant/office closure costs of the acquired business. Management with the appropriate level of authority have completed their assessment of exit activities of the acquired companies and have substantially completed their plans. In addition, we also accrue for costs directly associated with acquisitions, including legal, consulting, deferred payments and due diligence. No material change in total accrued acquisition costs are anticipated for businesses acquired through July 31, 2004. There were no adjustments of accrued acquisition costs included in the determination of net income for the periods. Beginning balances reflect a $2.4 million reclassification within the Biocompatibles acquisition accrual to increase the accrual for plant shutdown and decrease the accrual for severance. This reclassification is necessary to reascribe costs, based on information acquired during the current fiscal year, under our single worldwide reorganization plan. Below is a summary of activity related to accrued acquisition costs for the nine months ended July 31, 2004.

Description	Balance October 31, 2003	Additions	Payments	Balance July 31, 2004
	(In thousands)			
Severance	$ 3,208	$1,683	$ 2,557	$ 2,334
Legal and consulting	291	1,516	1,343	464
Plant shutdown	9,091	1,282	4,083	6,290

Hold back due	1,081	638	1,582	137
Preacquisition liabilities	990	--	221	769
Other	638	759	575	822
	$15,299	$5,878	$10,361	$10,816

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Notes to Consolidated Condensed Financial Statements, Continued
(Unaudited)

Note 4. Inventories, at the Lower of Average Cost or Market

	July 31, 2004	October 31, 2003
	(In thousands)	
Raw materials	$ 17,638	$15,392
Work-in-process	11,280	13,792
Finished goods	76,160	60,534
	$105,078	$89,718

Note 5. Intangible Assets

Goodwill

	CVI	CSI	Total
	(In thousands)		
Balance as of October 31, 2003	$182,843	$ 99,791	$282,634
Additions during the nine months ended July 31, 2004	3,853	25,315	29,168
Other adjustments*	1,613	--	1,613
Balance as of July 31, 2004	$188,309	$125,106	$313,415

* Primarily translation differences in goodwill denominated in foreign currency.

Other Intangible Assets

	As of July 31, 2004		As of October 31, 2003	
	Gross Carrying Amount	Accumulated Amortization & Translation	Gross Carrying Amount	Accumulated Amortization & Translation
	(In thousands)			
Trademarks	$ 818	$ 191	$ 578	$ 171
Patents	23,963	6,054	13,200	5,072
License and distribution rights	8,876	2,577	8,454	2,083
Other	908	216	1,145	163
	$34,565	$9,038	$23,377	$7,489

Less accumulated amortization

and translation	9,038	7,489
Other intangible assets, net	$25,527	$15,888

We estimate that amortization expense will be about $2.3 million per year in the five-year period ending October 31, 2008.

Note 6. Debt

	July 31, 2004	October 31, 2003
	(In thousands)	
Current portion of long-term debt	$ 20,682	$ 20,658
Long-term:		
Convertible senior debentures	$112,281	$112,181
KeyBank facility	54,562	68,625
Capitalized leases	1,906	2,983
County of Monroe Industrial Development Agency bond	1,435	1,645
Other	244	427
	170,428	185,861
Less current portion	20,682	20,658
	$149,746	$165,203

KeyBank Line of Credit: This syndicated bank credit facility consists of a term loan ($51.6 million outstanding at July 31, 2004) and a $150 million revolving credit facility. The credit facility matures April 30, 2007.

At July 31, 2004, we had $143.1 million available under the KeyBank line of credit:

(In millions)	
Amount of facility	$201.6
Outstanding loans	(58.5)*
Available	$143.1

* Includes $3.9 million in letters of credit backing overdraft accounts.

Convertible Senior Debentures: $115 million of 2.625% convertible senior debentures, net of discount, are due on July 1, 2023.

See Note 11 - Subsequent Events, for additional information regarding our convertible senior debentures.

Note 7. Earnings Per Share (EPS)

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2004	2003	2004	2003
	(In thousands, except for EPS)			
Net income	$24,048	$18,663	$64,102	$47,729
Basic:				
Weighted average common shares	32,682	31,253	32,468	31,054
Basic EPS	$ 0.74	$ 0.60	$ 1.97	$ 1.54
Diluted:				
Basic weighted average common shares	32,682	31,253	32,468	31,054
Add dilutive securities:				
Stock options	1,446	1,145	1,417	896
Denominator for diluted EPS	34,128	32,398	33,885	31,950
Diluted EPS	$ 0.70	$ 0.58	$ 1.89	$ 1.49

For the three- and nine-month periods ended July 31, 2004, we excluded zero options; and for the three- and nine-month periods ended July 31, 2003, we excluded 150,000 options (exercise price of $35.69) and 286,000 options (exercise prices of $31.11 to $35.69), respectively, to purchase Cooper's common stock from the computation of diluted EPS because their exercise prices were above the average market price.

See Note 11 - Subsequent Events, for additional information regarding our convertible senior debentures.

Note 8. Income Taxes

Cooper now expects its effective tax rate (ETR) (provision for income taxes divided by pretax income) for fiscal 2004 will be 21%, down from 22% for the six-month period ended April 30, 2004, primarily due to a release of previously accrued amounts of about $700,000 related to the resolution of certain tax contingencies. The 19% ETR for the three months ended July 31, 2004 reflects this release of tax accruals net of the 22% projected tax rate excluding this amount. Accounting principles generally accepted in the United States of America (GAAP) require that the projected fiscal year ETR be included in the year-to-date results. The ETR used to record the provision for income taxes for the quarter and nine-month period ended July 31, 2003 was 22% and 24%, respectively, and ETR was 24% for the fiscal year ended 2003. The expected decrease in the 2004 ETR also reflects the shift of business to jurisdictions with lower tax rates.

Beginning in fiscal 2004, deferred taxes of $4.4 million have been provided on approximately $11 million of foreign earnings which are expected to be remitted in the future. There are approximately $158.4 million of remaining cumulative unremitted foreign earnings on which no deferred taxes have been provided, which are expected to remain invested indefinitely. Applicable foreign taxes have been provided on these earnings. Although it is not practical to estimate the amount of additional tax which might be payable on these foreign unremitted earnings, credits for foreign income taxes paid may be available to partially offset any U.S. tax liability.

Note 9. Cash Dividends

We paid a semiannual dividend of 3 cents per share on January 5, 2004 and July 6, 2004 to stockholders of record on December 17, 2003 and June 14, 2004, respectively.

Note 10. Business Segment Information

Cooper is organized by product line for management reporting with operating income, as presented in our financial reports, the primary measure of segment profitability. We do not allocate costs from corporate functions to the segments' operating income. Items listed below operating income are not considered when measuring segment profitability. We use the same accounting policies to generate segment results as we do for our overall accounting policies.

Identifiable assets are those used in continuing operations except cash and cash equivalents, which we include as corporate assets. Long-lived assets are property, plant and equipment, goodwill and other intangibles.

Segment information:

	Three Months Ended July 31, 2004	Three Months Ended July 31, 2003	Nine Months Ended July 31, 2004	Nine Months Ended July 31, 2003
	(In thousands)			
Net sales to external customers:				
CVI	$102,779	$ 87,773	$284,842	$238,638
CSI	26,300	20,669	74,523	60,186
	$129,079	$108,442	$359,365	$298,824
Operating income:				
CVI	$ 29,001	$ 23,948	$ 77,392	$ 62,468
CSI	5,192	4,793	15,203	12,636
Corporate	(2,525)	(3,415)	(8,255)	(8,807)
Total operating income	31,668	25,326	84,340	66,297
Interest expense	(1,454)	(1,655)	(4,433)	(5,167)
Other (expense) income, net	(459)	375	1,203	1,671
Income before income taxes	$ 29,755	$ 24,046	$ 81,110	$ 62,801

	July 31, 2004	October 31, 2003
Identifiable assets:		
CVI	$519,906	$462,581
CSI	186,853	154,199
Corporate	65,434	88,784
Total	$772,193	$705,564

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Notes to Consolidated Condensed Financial Statements, Continued
(Unaudited)

Geographic information:

	Three Months Ended July 31, 2004	Three Months Ended July 31, 2003	Nine Months Ended July 31, 2004	Nine Months Ended July 31, 2003
	(In thousands)			
Net sales to external customers by country of domicile:				
United States	$ 74,777	$ 62,913	$208,326	$178,635
Europe	39,458	33,700	109,152	90,150
Rest of world	14,844	11,829	41,887	30,039
Total	$129,079	$108,442	$359,365	$298,824

	July 31, 2004	October 31, 2003
Long-lived assets by country of domicile:		
United States	$244,666	$205,410
Europe	221,693	202,613
Rest of world	16,083	6,776
Total	$482,442	$414,799

Note 11. Subsequent Events

In the third quarter of 2003, we issued $115 million of 2.625% contingently convertible senior debentures (Debentures) due on July 1, 2023. The Debentures are convertible into 22.5201 shares of our common stock per $1,000 principal amount of Debentures or approximately 2.6 million shares. Through July 31, 2004, no amounts have been included in diluted earnings per share for these shares. Our diluted earnings per share will be affected in our fiscal fourth quarter 2004 as our share price has exceeded 120% of the conversion price for 20 consecutive trading days in the 30 consecutive trading day period ending on the last trading day of the quarter ended July 31, 2004. However, prior to July 1, 2008, we may not redeem at our option nor may a holder require us to repurchase any outstanding debentures. Because we have the option, and intention, to redeem the principal amount of the Debentures for cash, under current accounting standards the level of dilution would be equal to the amount that might become due to security holders in excess of the principal amount.

However, the Financial Accounting Standards Board (FASB) has issued an Exposure Draft, "Earnings Per Share - an amendment of FASB Statement No. 128" that requires contracts that contain an option to settle in cash or stock be presumed to settle in stock for diluted earnings per share computations. If this proposal is enacted, we could be required to include additional shares in the computation of diluted earnings per share using the if-converted method (under which net income would also be adjusted to exclude interest charges applicable to the convertible debt) beginning in our fiscal first quarter 2005 and subsequent periods. In addition, in July 2004, the Emerging Issues Task Force (EITF) of the FASB announced that it had reached a tentative consensus with respect to Issue No. 04-8, "The Effect of Contingently

Convertible Debt on Diluted Earnings Per Share" stating that shares of common stock contingently issuable pursuant to contingent convertible securities should be included in diluted earnings per share computations (if dilutive) regardless of whether their market price triggers have been met.

Depending on the final changes to accounting principles and their effect on Cooper, we may be required to restate prior period diluted earnings per share and amounts presented for comparative purposes.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Note numbers refer to "Notes to Consolidated Condensed Financial Statements" beginning on page 7.

Forward-Looking Statements: This Form 10-Q contains "forward-looking statements" as defined by the Private Securities Litigation Reform Act of 1995. These include certain statements about the proposed merger with Ocular Sciences, Inc., our capital resources, performance and results of operations. In addition, all statements regarding anticipated growth in our revenue, anticipated market conditions, planned product launches and results of operations are forward-looking. To identify these statements look for words like "believes," "expects," "may," "will," "should," "could," "seeks," "intends," "plans," "estimates" or "anticipates" and similar words or phrases. Discussions of strategy, plans or intentions often contain forward-looking statements. Forward-looking statements necessarily depend on assumptions, data or methods that may be incorrect or imprecise and are subject to risks and uncertainties. These include risks related to the inability to obtain, or meet conditions imposed for governmental and other approvals of the proposed merger, including approval by stockholders of both companies; the risk that the Cooper and Ocular businesses will not be integrated successfully; risks related to any uncertainty surrounding the merger, and the costs related to the merger; the risk that the combined company may not continue to realize anticipated benefits from its cost-cutting measures; the ultimate validity and enforceability of the companies' patent applications and patents and the possible infringement of the intellectual property of others.

Events, among others, that could cause our actual results and future actions of the company (or following the completion of the proposed merger, of the combined company) to differ materially from those described in forward-looking statements include major changes in business conditions, a major disruption in the operations of our manufacturing facilities or distribution facilities, new competitors or technologies, significant delays in new product introductions, the impact of an undetected virus on our computer systems, acquisition integration delays or costs, increases in interest rates, foreign currency exchange exposure, investments in research and development and other start-up projects, dilution to earnings per share from acquisitions or issuing stock, worldwide regulatory issues, including product recalls and the effect of healthcare reform legislation, cost of complying with new corporate governance requirements, changes in tax laws or their interpretation, changes in geographic profit mix effecting tax rates, significant environmental cleanup costs above those already accrued, litigation costs including any related settlements or judgments, cost of business divestitures, the requirement to provide for a significant liability or to write off a significant asset, including impaired goodwill, changes in accounting principles or estimates, including the potential cost of expensing stock options, the potential impact of changes to FASB Statement No. 128, and other events described in our Securities and Exchange Commission filings, including the "Business" section in our Annual Report on Form 10-K for the year ended October 31, 2003. We caution investors that forward-looking statements reflect our analysis only on their stated date. We disclaim any intent to update them except as required by law.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Item 2. Management's Discussion and Analysis of Financial
Condition and Results of Operations, Continued

Results of Operations

In this section we discuss the results of our operations for the third quarter and first nine months of fiscal 2004 and compare them with the same periods of fiscal 2003. We discuss our cash flows and current financial condition beginning on page 25 under "Capital Resources and Liquidity."

Third Quarter Highlights:

o Net sales up 19% to $129.1 million.

o Gross profit up 21%; on margin of 64%, up one percentage point from last year.

o Operating income up 25% to $31.7 million.

o Diluted earnings per share up 21% to 70 cents from 58 cents.

Nine-Month Highlights:

o Net sales up 20% to $359.4 million.

o Gross profit up 22% on margin of 64%.

o Operating income up 27% to $84.3 million.

o Diluted earnings per share up 27% to $1.89 from $1.49 cents.

Selected Statistical Information - Percentage of Sales and Growth

	Percent of Net Sales Three Months Ended July 31,			Percent of Net Sales Nine Months Ended July 31,		
	2004	2003	% Growth	2004	2003	% Growth
Net sales	100%	100%	19%	100%	100%	20%
Cost of sales	36%	37%	15%	36%	36%	18%
Gross profit	64%	63%	21%	64%	64%	22%
Selling, general and administrative	38%	38%	18%	39%	40%	19%
Research and development	1%	1%	30%	1%	1%	14%
Amortization	--	1%	62%	1%	1%	26%
Operating income	25%	23%	25%	23%	22%	27%

Net Sales: Cooper's two business units, CooperVision (CVI) and CooperSurgical (CSI) generate all its revenue:

o CVI markets, develops and manufacturers a broad range of soft contact lenses for the vision care market worldwide.

o CSI markets medical devices, diagnostic products and surgical instruments and accessories used primarily by gynecologists and obstetricians.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Our consolidated net sales grew $20.6 million (19%) in the three-month period and $60.5 million (20%) in the nine-month period:

	Three Months Ended July 31,			Nine Months Ended July 31,		
	2004	2003	% Incr.	2004	2003	% Incr.
	($ in millions)					
CVI	$102.8	$ 87.8	17%	$284.9	$238.6	19%
CSI	26.3	20.6	27%	74.5	60.2	24%
	$129.1	$108.4	19%	$359.4	$298.8	20%

CVI Revenue:

	Three Months Ended July 31,			Nine Months Ended July 31,		
	2004	2003	Growth	2004	2003	Growth
	($ in millions)					
Segment						
U.S.	$ 48.9	$42.5	15%	$135.4	$118.3	14%
International	53.9	45.3	19%	149.5	120.3	24%
	$102.8	$87.8	17%	$284.9	$238.6	19%

CVI's worldwide revenue grew 17% and 19% in the three- and nine-month periods, 13% in constant currency for both periods. Total international revenue grew 19% and 24%, 12% and 11% in constant currency, with European revenue up 19% and 25%, respectively. Asia-Pacific revenue grew 43% and 29% and revenue in all other markets outside the United States grew 9% and 18%. Revenue in the United States grew 15% and 14% in the three- and nine-month periods.

Practitioner and patient preferences in the worldwide contact lens market continue to change. The major shifts are from:

- Conventional lenses replaced annually to disposable and frequently replaced lenses. Disposable lenses are designed for either daily, two-week or monthly replacement; frequently replaced lenses are designed for replacement after one to three months.

- Commodity lenses to specialty lenses including toric lenses, cosmetic lenses, multifocal lenses and lenses for patients experiencing the symptoms of dry eye syndrome.

- Commodity spherical lenses to value-added spherical lenses such as lenses with aspherical optical properties.

These shifts favor CVI's line of specialty products, which comprised 62% and 60%, of CVI's revenue for the three-month periods ended July 31, 2004 and 2003, respectively.

Definitions: Lens revenue consists of sales of spherical lenses, which include aspherically designed lenses, and specialty lenses - toric, cosmetic, multifocal lenses and lenses for patients with dry eyes.

- Aspheric lenses correct for near- and farsightedness, and they have additional optical properties that help improve visual acuity in low light conditions and can correct low levels of astigmatism and low levels of presbyopia, an age-related vision defect.

- Toric lens designs correct astigmatism by adding the additional optical properties of cylinder and axis, which correct for irregularities in the shape of the cornea.

- Cosmetic lenses are opaque and color enhancing lenses that alter the natural appearance of the eye.

- Multifocal lens designs correct presbyopia.

- Proclear lenses help enhance tissue/device compatibility for patients experiencing mild discomfort relating to dry eyes during lens wear.

The primary reasons for CVI's revenue growth include continued global market share gains during the quarter with total toric product revenue up 23%, disposable toric revenue up 40% and disposable sphere revenue up 15%. CVI's line of specialty lenses grew 22% during the quarter. Sales growth is driven primarily through increases in the volume of lenses sold as the market continues to move to more frequent replacement including within rapidly growing specialty lenses. Sales increases also resulted from the global rollout of Proclear toric and multifocal lenses which, respectively, increased 100% and 78% to $11 million and $7.3 million in the nine-month period. While unit growth and product mix have influenced revenue growth, average realized prices by product have not materially influenced revenue growth.

CSI Revenue: Women's healthcare products used primarily in obstetricians' and gynecologists' practices generate about 90% of CSI's revenue. The balance are sales of medical devices outside of women's healthcare where CSI does not actively market. CSI's overall revenue increased 27% and 24% in the three- and nine-month periods, respectively. The incremental revenue growth of $5.6 million and $14.3 million was primarily from recent acquisitions. Organic growth of existing products was about 6%. While unit growth and product mix have influenced organic revenue growth, average realized prices by product have not materially influenced organic revenue growth.

Cost of Sales/Gross Profit: Gross profit as a percentage of sales (margin) was as follows:

	Margin Three Months Ended July 31,		Margin Nine Months Ended July 31,	
	2004	2003	2004	2003
CVI	67%	66%	67%	67%
CSI	55%	54%	55%	52%
Consolidated	64%	63%	64%	64%

CVI's margin for the third quarter of fiscal 2004 was 67% compared with 66% for the third quarter last year as we continue to increase our sales of higher margin specialty lenses. CVI manufactures about 65% of its lenses in the United Kingdom. The favorable impact of the change in foreign currency exchange rates on revenue is offset by the unfavorable impact on manufacturing costs and has minimal impact on margins.

CSI's margin was 55% compared with 54% for the third quarter last year. Higher gross margin reflects continuing efficiencies from the integration of acquisitions. Last year's results include temporarily lower margins of then recently acquired infertility products.

Selling, General and Administrative (SGA) Expense:

	Three Months Ended July 31,					Nine Months Ended July 31,				
	2004	% Net Sales	2003	% Net Sales	% Incr.	2004	% Net Sales	2003	% Net Sales	% Incr.
	($ in millions)									
CVI	$38.1	37%	$32.4	37%	18%	$109.4	38%	$ 93.1	39%	18%
CSI	8.4	32%	5.7	28%	47%	23.4	31%	17.1	28%	37%
Corporate	2.5	--	3.4	--	(26%)	8.3	--	8.8	--	(6%)
	$49.0	38%	$41.5	38%	18%	$141.1	39%	$119.0	40%	19%

In the third quarter of 2004, consolidated SGA increased 18%, and as a percentage of revenue, was the same as the prior year at 38% but for the nine-month period decreased to 39% from 40% as costs grew 19%. About $1 million and $5.3 million of the SGA increase in the three- and nine-month periods reflected the relative weakness of the U.S. dollar against foreign currencies on the $21.3 million and $59.9 million of SGA outside the U.S. in the three- and nine-month periods. The CSI SGA increases of 47% and 37% for the three- and nine-month periods reflects new programs designed to increase the organic growth of CSI products in the incontinence, infertility and female sterilization markets using its restructured sales force. Corporate headquarters' expenses decreased 3% sequentially and 26% from last year's third quarter as expenses to maintain, and to integrate acquired Biocompatible legal entities into, Cooper's global trading arrangement declined.

Research and Development Expense: During the first three quarters of fiscal 2004, CVI research and development expenditures were $2.7 million, supporting previously announced plans to develop both a new extended wear contact lens and an improved contact lens technology. CSI's research and development expenditures of $1.8 million were for upgrading and redesign of many of CSI's products in osteoporoses, in-vitro fertilization, incontinence, assisted reproductive technology and other obstetrical and gynecological product development activities.

Operating Income (Expense): Operating income improved by $6.3 million, or 25%, and $18 million, or 27%, for the three- and nine-month periods, respectively:

	Three Months Ended July 31,					Nine Months Ended July 31,				
	2004	% Net Sales	2003	% Net Sales	% Incr.	2004	% Net Sales	2003	% Net Sales	% Incr.
	($ in millions)									
CVI	$29.0	28%	$23.9	27%	21%	$77.4	27%	$62.5	26%	24%
CSI	5.2	20%	4.8	23%	8%	15.2	20%	12.6	21%	20%
Corporate	(2.5)	--	(3.4)	--	26%	(8.3)	--	(8.8)	--	6%
	$31.7	25%	$25.3	23%	25%	$84.3	23%	$66.3	22%	27%

Interest Expense: Interest expense decreased by $201,000, or 12%, in the three-month period and $734,000, or 14%, in the nine-month period, due to a general decrease in interest rates resulting from internal and external factors.

Other (Expense) Income, Net:

	Three Months Ended July 31, 2004	Three Months Ended July 31, 2003	Nine Months Ended July 31, 2004	Nine Months Ended July 31, 2003
	(In thousands)			
Interest income	$ 69	$ 59	$ 260	$ 148
Foreign exchange transactions	(456)	282	(469)	1,903
Settlement of disputes	(4)	--	(369)	(500)
Gain on sale of marketable securities	--	--	1,443	--
Other	(68)	34	338	120
	$(459)	$375	$1,203	$1,671

In the first nine months of 2004, we sold 339,725 shares of marketable securities, realizing a gain of approximately $1.4 million.

Provision for Income Taxes: We now estimate that Cooper's effective tax rate (ETR) for fiscal 2004 (provision for taxes divided by income before taxes) will be 21%, down from 24% in fiscal 2003. This is a result of a greater portion of our income continuing to be earned in jurisdiction with tax rates lower than the U.S. Beginning in fiscal 2004, deferred taxes have been provided on a portion of these earnings, with the balance expected to remain invested

indefinitely. In addition, in the three-month period ended July 31, 2004, there was a release of previously accrued amounts of about $700,000 related to the resolution of certain tax contingencies. The combination of these factors resulted in an ETR of 19% for the three-month period ended July 31, 2004.

With anticipated faster growth outside the U.S. and a favorable mix of products manufactured outside the U.S., Cooper expects that its net operating loss carryforwards in the U.S. will last through 2006.

Capital Resources and Liquidity

Third Quarter Highlights:

- Operating cash flow $29.1 million vs. $18 million in last year's third quarter.

- Cash payments for acquisitions totaled $4.3 million.

- Expenditures for purchases of property, plant and equipment (PP&E) $11.3 million vs. $9.3 million in 2003's third quarter.

Nine-Month Highlights:

- Operating cash flow $66 million vs. $48.1 million in the first nine months of 2003.
- Cash payments for acquisitions totaled $55.1 million.
- Expenditures for purchases of PP&E $30.6 million vs. $22.8 million in the first nine months of 2003.

Comparative Statistics ($ in millions):

	July 31, 2004	October 31, 2003
Cash and cash equivalents	$ 26.1	$ 47.4
Total assets	$ 772.2	$ 705.6
Working capital	$ 153.3	$ 145.9
Total debt	$ 170.4	$ 185.9
Stockholders' equity	$ 508.3	$ 422.0
Ratio of debt to equity	0.34:1	0.44:1
Debt as a percentage of total capitalization	25%	31%
Operating cash flow - twelve months ended	$ 97.4	$ 79.6

Operating Cash Flow: Cash flow provided from operating activities continues as Cooper's major source of liquidity, totaling $66 million in the first nine months of fiscal 2004 and $97.4 million over the twelve-month period ended July 31, 2004.

Major uses of cash for operating activities in the first nine months included the final payment of $3 million on a previously accrued dispute settlement, $3.1 million to fund entitlements under Cooper's bonus plans and $4.9 million in interest payments.

Working capital increased $7.4 million in the first nine months of fiscal 2004, as cash decreased $21.4 million, primarily to fund acquisitions, and marketable securities decreased $4.6 million from sales of securities and the decline of the market value of securities available for sale, partially offset by increases of $15.4 million in inventory, $7.7 million in receivables, $6.1 million in current deferred tax assets and other, and a $4.2 million decrease in current accrued liabilities and accounts payable. The increase in inventory is due to the growth in the overall business, planned inventory increases to improve service levels, acquisitions and the effect of foreign exchange. The increase in receivables is primarily due to the increase in sales.

At the end of the first nine months, Cooper's inventory months on hand was 6.9 versus 7.0 at fiscal year end 2003. Also, our days sales outstanding (DSO) decreased to 62 days from 67 days at fiscal year end 2003. Future DSO's are expected to generally be in the mid to upper 60's. Based on our experience and knowledge of our customers and our analysis of inventoried products and product levels, we believe that our accounts receivable and inventories are recoverable.

Investing Cash Flow: The cash outflow of $81.9 million from investing activities was driven by capital expenditures of $30.6 million, used primarily to expand manufacturing capacity and the continued rollout of new information systems, and payments of $55.1 million for acquisitions. This was partially offset by the sale of marketable securities of $3.8 million.

Financing Cash Flow: The cash outflow of $5.6 million from financing activities was driven by net repayment of debt of about $15.9 million and dividends on our common stock of $1.9 million paid in the first and third fiscal quarter of 2004, offset by $12.2 million from the exercise of stock options.

Proposed Acquisition

On July 28, 2004, Cooper and Ocular Sciences, Inc. (Ocular) signed a definitive agreement for Cooper to acquire Ocular in a merger in which each share of Ocular common stock will be exchanged for 0.3879 of a share in Cooper common stock and $22.00 in cash. Outstanding Ocular stock options will be redeemed in exchange for a combination of cash and Cooper stock for the spread between their exercise prices and the value of the merger consideration immediately prior to closing, if not previously exercised. The total purchase price, based upon the number of Ocular shares and options outstanding at July 27, 2004 and the average closing share price of Cooper's common stock over the ten trading days ended July 27, 2004 of $56.72, will be approximately $1.2 billion. At closing, Cooper will pay approximately $600 million in cash, to be funded with debt, and issue approximately 10.5 million shares of its common stock to Ocular stockholders and option holders.

Ocular is a global manufacturer and marketer of soft contact lenses, primarily spherical and daily disposable contact lenses that are brand and product differentiated by distribution channel. Completion of the transaction, which has been unanimously approved by the boards of directors of both companies, is subject to customary closing conditions, including approvals of each company's stockholders and expiration of the requisite waiting period under the Hart-Scott-Rodino Antitrust Improvements Act (HSR Act). The initial submission to the Federal Trade Commission (FTC) under the HSR ACT was made on August 6, 2004 and both Cooper and Ocular received a Second Request for Additional Information from the FTC on September 8, 2004. Cooper and Ocular are preparing a response to the request. No other regulatory approvals are required prior to closing.

Estimates and Critical Accounting Policies

Management estimates and judgments are an integral part of financial statements prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). We believe that the critical accounting policies described in this section address the more significant estimates required of Management when preparing our consolidated financial statements in accordance with GAAP. We consider an accounting estimate critical if changes in the estimate may have a material impact on our financial condition or results of operations. We believe that the accounting estimates employed are appropriate and resulting balances are reasonable; however, actual results could differ from the original estimates, requiring adjustment to these balances in future periods.

- Revenue recognition - We recognize revenue when it is realized or realizable and earned, based on terms of sale with the customer, where persuasive evidence of an agreement exists, delivery has occurred, the seller's price is fixed and determinable and collectibility is reasonably assured. For contact lenses as well as CooperSurgical medical devices, diagnostic products and surgical instruments and accessories, this primarily occurs upon product shipment, when risk of ownership transfers to our customers. We believe our revenue recognition policies are appropriate in all circumstances, and that our policies are reflective of our customer arrangements. We record, based on historical statistics, estimated reductions to revenue for customer incentive programs offered including cash discounts, promotional and advertising allowances, volume discounts, contractual pricing allowances, rebates and specifically established customer product return programs. While estimates are involved, historically, most of these programs have not been major factors in our business, since a high percentage of our revenue is from direct sales to doctors.

- Allowance for doubtful accounts - Our reported balance of accounts receivable, net of the allowance for doubtful accounts, represents our estimate of the amount that ultimately will be realized in cash. We review the adequacy of our allowance for doubtful accounts on an ongoing basis, using historical payment trends and the age of the receivables and knowledge of our individual customers. When our analyses indicate, we increase or decrease our allowance accordingly. However, if the financial condition of our customers were to deteriorate, additional allowances may be required. While estimates are involved, bad debts historically have not been a significant factor given the diversity of our customer base, well established historical payment patterns and the fact that patients require satisfaction of healthcare needs in both strong and weak economics.

o Net realizable value of inventory - In assessing the value of inventories, we must make estimates and judgments regarding aging of inventories and other relevant issues potentially affecting the saleable condition of products and estimated prices at which those products will sell. On an ongoing basis, we review the carrying value of our inventory, measuring number of months on hand and other indications of salability, and reduce the value of inventory if there are indications that the carrying value is greater than market. While estimates are involved, historically, obsolescence has not been a significant factor due to long product dating and lengthy product life cycles. We target to keep, on average, about seven months of inventory on hand, to maintain high customer service levels.

o Valuation of goodwill - We account for goodwill and evaluate our goodwill balances and test them for impairment in accordance with the provisions of Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets." We test goodwill for impairment annually during the third fiscal quarter and when an event occurs or circumstances change such that it is reasonably possible that impairment may exist. We performed an impairment test in our third fiscal quarter 2004, and our analysis indicated that we have no goodwill impairment.

The SFAS No. 142 goodwill impairment test is a two-step process. Initially, we compare the book value of net assets to the fair value of each reporting unit that has goodwill assigned to them. If the fair value is determined to be less than the book value, a second step is performed to compute the amount of the impairment. When available and as appropriate, we use comparative market multiples to corroborate fair value results. A reporting unit is the level of reporting at which goodwill is tested for impairment.

Our reporting units are the same as our business segments - CooperVision and CooperSurgical - reflecting the way that we manage our business. Our most recent estimate of fair value, at the time of our May 1, 2004 review and using several valuation techniques including assessing industry multiples, for CooperVision ranged from $1,038 million to $1,625 million compared to a carrying basis of $438 million and for CooperSurgical fair value ranged from $317 million to $461 million compared to a carrying basis of $167 million.

o Business combinations - We routinely consummate business combinations. We allocate the purchase price of acquisitions based on our estimates and judgments of the fair value of net assets purchased, acquisition costs incurred and intangibles other than goodwill. On individually significant acquisitions, we utilize independent valuation experts to provide a basis in order to refine the purchase price allocation, if appropriate. Results of operations for acquired companies are included in our consolidated results of operations from the date of acquisition.

o Income taxes - As part of the process of preparing our consolidated financial statements, we must estimate a portion of our income tax expense for each of the jurisdictions in which we operate. This process requires significant management judgments and involves estimating our current tax exposures in each jurisdiction including the impact, if any, of additional taxes resulting from tax examinations as well as judging the recoverability of deferred tax assets. To the extent recovery of deferred tax assets is not likely based on our estimation of future taxable income in each jurisdiction, a valuation allowance is established. The Company currently has $36.2 million of deferred tax assets that primarily represent the future benefit of U.S. net operating loss carryforwards, which expire between 2005 and 2019. To the extent these net operating losses are not used timely by future profits, a valuation allowance or write-off could result. Tax exposures can involve complex issues and may require an extended period to resolve. Frequent changes in tax laws in each jurisdiction complicate future estimates. To determine the quarterly tax rate, we are required to estimate full-year income and the related income tax expense in each jurisdiction. We adjust the estimated effective tax rate for the tax related to significant unusual items. Changes in the geographic mix or estimated level of annual pre-tax income can affect the overall effective tax rate, and such changes could be material.

Outlook

Excluding the effect of the proposed merger with Ocular, we believe that cash and cash equivalents on hand of $26.1 million plus cash from operating activities will fund future operations, capital expenditures, cash dividends and smaller acquisitions. We expect capital expenditures in fiscal year 2004 of about $40 to $45 million as we double our U.K. manufacturing capacity. At July 31, 2004, we had $143.1 million available under the KeyBank line of credit.

Risk Management

We are exposed to risks caused by changes in foreign exchange, principally our pound sterling and euro denominated debt and receivables and from operations in foreign currencies. We have taken steps to minimize our balance sheet exposure. We are also exposed to risks associated with changes in interest rates, as the interest rate on our revolver and term loan debt under the KeyBank credit agreement varies with the London Interbank Offered Rate. A significant increase in debt following the successful consummation of the Ocular proposed merger could significantly increase this risk associated with changes in interest rates.

Trademarks

Frequency'r', Proclear'r', AlphaCor'r' and AlphaSphere'r' are registered trademarks of The Cooper Companies, Inc., its affiliates and/or subsidiaries and are italicized in this report.

Item 3. Quantitative and Qualitative Disclosure About Market Risk

See "Risk Management" under Capital Resources and Liquidity in Item 2 of this report.

Item 4. Controls and Procedures

The Company has established and currently maintains disclosure controls and procedures designed to ensure that material information required to be disclosed in its reports filed under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified by the Securities and Exchange Commission and that any material information relating to the Company is recorded, processed, summarized and reported to its principal officers to allow timely decisions regarding required disclosures. In designing and evaluating the disclosure controls and procedures, management recognizes that controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving desired control objectives. In reaching a reasonable level of assurance, management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

In conjunction with the close of each fiscal quarter, the Company conducts a review and evaluation, under the supervision and with the participation of the Company's management, including the Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of the Company's disclosure controls and procedures. The Company's Chief Executive Officer and Chief Financial Officer, based upon their evaluation as of July 31, 2004, the end of the fiscal quarter covered by this report, concluded that the Company's disclosure controls and procedures were effective at the reasonable assurance level.

There has been no change in the Company's internal control over financial reporting during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits.

Exhibit Number	Description
11*	Calculation of Earnings Per Share
31.1	Certification of the Chief Executive Officer, pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934
31.2	Certification of the Chief Financial Officer pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934
32.1	Certification of the Chief Executive Officer, pursuant to 18 U.S.C. Section 1350
32.2	Certification of the Chief Financial Officer, pursuant to 18 U.S.C. Section 1350

* The information called for in this Exhibit is provided in Footnote 7 to the Consolidated Condensed Financial Statements in this report.

(b) Cooper filed the following reports on Form 8-K during the period from May 1, 2004 to July 31, 2004.

Date of Report	Item Reported
July 29, 2004	Item 5. Other Events.

Also, the Company furnished on Form 8-K dated June 3, 2004 a report of Item 12 -- Results of Operations and Financial Condition.

SIGNATURE

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 thereunto duly authorized.

The Cooper Companies, Inc.

(Registrant)

Date: September 14, 2004 /s/ Rodney E. Folden

Rodney E. Folden
Corporate Controller
(Principal Accounting Officer)

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Index of Exhibits

* The information called for in this Exhibit is provided in Footnote 7 to the Consolidated Condensed Financial Statements in this report.

STATEMENT OF DIFFERENCES

The registered trademark symbol shall be expressed as.................... 'r'
The section symbol shall be expressed as................................. 'SS'

Exhibit 31.1

CERTIFICATIONS

I, A. Thomas Bender, Chairman of the Board, President and Chief Executive Officer, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The Cooper Companies, Inc. (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: September 14, 2004

/s/ A. Thomas Bender

A. Thomas Bender

Chairman of the Board, President and Chief Executive Officer

Exhibit 31.2

CERTIFICATIONS

I, Robert S. Weiss, Executive Vice President and Chief Financial Officer, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The Cooper Companies, Inc. (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: September 14, 2004

/s/ Robert S. Weiss

Robert S. Weiss

Executive Vice President and Chief Financial Officer

Exhibit 32.1

Certification of Chief Executive Officer

Pursuant to 18 U.S.C. 'SS' 1350, as created by Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned officer of The Cooper Companies, Inc. (the "Company") hereby certifies that:

(i) To his knowledge, the accompanying Quarterly Report on Form 10-Q of the Company for the quarterly period ended July 31, 2004 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d), as applicable, of the Securities Exchange Act of 1934, as amended; and

(ii) To his knowledge, the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: September 14, 2004

/s/ A. Thomas Bender

A. Thomas Bender
Chairman of the Board, President and
Chief Executive Officer

Exhibit 32.2

Certification of Chief Financial Officer

Pursuant to 18 U.S.C. 'SS' 1350, as created by Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned officer of The Cooper Companies, Inc.(the "Company") hereby certifies that:

(i) To his knowledge, the accompanying Quarterly Report on Form 10-Q of the Company for the quarterly period ended July 31, 2004 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d), as applicable, of the Securities Exchange Act of 1934, as amended; and

(ii) To his knowledge, the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: September 14, 2004

/s/ Robert S. Weiss

Robert S. Weiss
Executive Vice President and Chief
Financial Officer