

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D
Under the Securities Exchange Act of 1934
(Amendment No. 4)

THE COOPER COMPANIES, INC.
(Name of Issuer)

Common Stock, \$.10 par value
(Title of Class of Securities)

216648 10 5
(CUSIP Number)

Louis A. Craco, Esq.
Willkie Farr & Gallagher
One Citicorp Center
153 East 53rd Street
New York, New York 10022
(212) 821-8000

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

December 21, 1994
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4), check the following box [].

Check the following box if a fee is being paid with the statement[].

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No. 216648-10-5

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Steven Singer

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
a [X]
b []

3. SEC USE ONLY

4. SOURCE OF FUNDS*
PF

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDING IS REQUIRED PURSUANT TO ITEMS
2(d) or 2(e) []

6. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S.

7. SOLE VOTING POWER

423,502

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

8. SHARED VOTING POWER

None

9. SOLE DISPOSITIVE POWER

423,502

10. SHARED DISPOSITIVE POWER

None

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON
423,502

12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* []

13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.3%

14. TYPE OF REPORTING PERSON*
IN

SCHEDULE 13D

CUSIP No. 216648-10-5

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Gary Singer

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

a [X]
b []

3. SEC USE ONLY

4. SOURCE OF FUNDS*
PF

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDING IS REQUIRED PURSUANT TO ITEMS
2(d) or 2(e) [X]

6. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S.

7. SOLE VOTING POWER

492,561

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

8. SHARED VOTING POWER

113,553

9. SOLE DISPOSITIVE POWER

492,561

10. SHARED DISPOSITIVE POWER

113,553

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON
606,114

12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* []

13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.8%

14. TYPE OF REPORTING PERSON*
IN

SCHEDULE 13D

CUSIP No. 216648-10-5

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Karen Singer

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

a [X]
b []

3. SEC USE ONLY

4. SOURCE OF FUNDS*
PF

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDING IS REQUIRED PURSUANT TO ITEMS
2(d) or 2(e) []

6. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S.

7. SOLE VOTING POWER

None

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON

8. SHARED VOTING POWER

113,553

9. SOLE DISPOSITIVE POWER

None

10. SHARED DISPOSITIVE POWER

113,553

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON
113,553

12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* []

13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.3%

14. TYPE OF REPORTING PERSON*
IN

SCHEDULE 13D

CUSIP No. 216648-10-5

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Brad Singer
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
a [X]
b []
3. SEC USE ONLY
4. SOURCE OF FUNDS*
PF
5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDING IS REQUIRED PURSUANT TO ITEMS
2(d) or 2(e) []
6. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S.
7. SOLE VOTING POWER

235,578
8. SHARED VOTING POWER

None
9. SOLE DISPOSITIVE POWER

235,578
10. SHARED DISPOSITIVE POWER

None
11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON
235,578
12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* []
13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.7%
14. TYPE OF REPORTING PERSON*
IN

SCHEDULE 13D

CUSIP No. 216648-10-5

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Norma Brandes
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
a [X]
b []
3. SEC USE ONLY
4. SOURCE OF FUNDS*
PF
5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDING IS REQUIRED PURSUANT TO ITEMS
2(d) or 2(e) []
6. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S.
7. SOLE VOTING POWER

527,200
8. SHARED VOTING POWER

None
9. SOLE DISPOSITIVE POWER

527,200
10. SHARED DISPOSITIVE POWER

None
11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON
527,200
12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* []
13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.6%
14. TYPE OF REPORTING PERSON*
IN

The Statement on Schedule 13D, dated April 26, 1991, as amended by Amendment No. 1 dated June 5, 1992, Amendment No. 2 dated June 9, 1992 and Amendment No. 3 dated July 14, 1992, on behalf of the Reporting Persons identified above is further amended and restated as set forth below.

This is the first electronic filing made by the Reporting Persons with respect to their ownership interests in the Company (as defined below) since the Company's EDGAR phase-in-date. Although Rule 101(a)(2)(ii) of Regulation S-T would suggest that the entire text of the Statement on Schedule 13D be restated, including all amendments thereto, in the interest of providing an accurate and readable document this Amendment No. 4 contains only current information and those aspects of the Schedule 13D, and the previous amendments thereto, that remain applicable. Any reader interested in reviewing the initial Schedule 13D, and the previous amendments thereto, should refer to the paper filings of those documents.

Item 1. Security and Issuer.

The class of equity securities to which this statement relates is the Common Stock, par value \$.10 per share (the "Shares"), of The Cooper Companies, Inc., a Delaware corporation (the "Company"). The address of the principal executive offices of the Company is One Bridge Plaza, Fort Lee, New Jersey 07024.

Item 2. Identity and Background.

(a) This statement is being filed by Gary Singer, Karen Singer, Steven Singer, Brad Singer and Norma Brandes (collectively, the "Reporting Persons") who believe that they may be deemed a "group" under Regulation 13D-G under the Securities Exchange Act of 1934, as amended (the "1934 Act").

(b) and (c) The business or residence address and present principal occupation of each Reporting Person is as follows:

Name and Address	Present Principal Occupation
Gary Singer 113 Jackson Drive Cresskill, New Jersey 07626	No principal occupation
Karen Singer 113 Jackson Drive Cresskill, New Jersey 07626	No principal occupation

Steven Singer
10 Loman Court
Cresskill, New Jersey 07626

Vice President,
Singer Holdings, Inc.

Brad Singer
25 Coligni Ave.
New Rochelle, New York 10801

Project Manager,
Mars Associates, Inc.

Norma Brandes
20 Rock Ridge Circle
New Rochelle, New York 10804

No principal occupation

(d) Except as set forth below, during the last five years none of the Reporting Persons has been convicted in any criminal proceeding (excluding traffic violations or similar misdemeanors).

On November 10, 1992, Gary Singer, formerly Co-Chairman of the Board of Directors of the Company, and the Company were charged in an indictment (the "Indictment") filed in the United States District Court for the Southern District of New York in connection with a "frontrunning" arrangement involving the purchase and sale of high yield bonds. Subsequently, Gary Singer and his wife, Karen Singer, entered into a stipulation (the "Stipulation") with the United States of America in which they consented to the forfeiture of all of their Shares to the United States of America upon conviction of Gary Singer on certain counts of the Indictment in the action styled United States v. Gary Singer et ano., No. 92 Cr. 964 (S.D.N.Y.) (RJW). On January 13, 1994, Gary Singer was found guilty on various counts arising out of the Indictment. As a result of such conviction, the Shares beneficially owned by Gary and Karen Singer are subject to forfeiture pursuant to the Stipulation, although such forfeiture has not yet occurred pending sentencing. No sentencing date has been set for Mr. Singer.

(e) During the last five years none of the Reporting Persons was a party to any civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

(f) Each of the Reporting Persons is a citizen of the United States.

Item 3. Source and Amount of Funds or Other Consideration.

Each of the Reporting Persons acquired the Shares beneficially owned by him or her (i) from time to time in open market purchases or privately negotiated purchases using personal

funds, (ii) in the case of Reporting Persons who have also served as officers of the Company, in purchases pursuant to grants under the Company's employee benefit plans, or (iii) in the case of Steven Singer, pursuant to the Settlement Agreement (as described in Items 5 and 6 below).

Item 4. Purpose of the Transaction.

The Reporting Persons other than Gary and Karen Singer hold their Shares for investment purposes and currently intend to continue to hold them for such purposes. Such Reporting Persons from time to time review the merits of their respective investments in the Shares and evaluate their options with respect thereto. Subject to such review and evaluation, any or all of such Reporting Persons may determine to acquire additional Shares (or securities convertible into Shares) through open market purchases or privately negotiated transactions, may determine to sell Shares (or securities convertible into Shares) and/or may pursue any other options with respect to their investment in the Company.

Gary and Karen Singer hold their Shares subject to the Stipulation, and, pursuant thereto, such Shares are subject to forfeiture to the United States of America.

Other than as described in this Amendment No. 4, the Reporting Persons do not have any specific plans or proposals that relate to or would result in any of the actions specified in clauses (a) through (j) of Item 4 of Schedule 13D.

Item 5. Interest in Securities of the Issuer.

(a) and (b) As of the date of this Amendment No. 4, the Reporting Persons beneficially owned as follows 1,792,394 Shares, representing, in the aggregate, 5.3% of the 33,880,111 Shares confirmed by the New York Stock Exchange, Inc. as outstanding as of September 30, 1994:

Reporting Person	Number of Shares	% of Outstanding
Norma Brandes	527,200	1.6
Gary Singer	492,561	1.5
Steven Singer	423,502	1.3
Brad Singer	235,578	0.7
Karen Singer	113,553	0.3
Total	1,792,394	

Except for the Shares beneficially owned by Karen Singer, each of the Reporting Persons has sole voting and dispositive power with respect to the Shares reported as owned by him or her. Gary Singer may be deemed to share voting and dispositive power with respect to the Shares beneficially owned by Karen Singer.

Martin Singer died on October 26, 1993, and his estate succeeded to the Shares then owned by him. At such date Martin Singer ceased to be a member of any "group" that may be formed by the Reporting Persons with respect to the Shares.

Except with respect to shared beneficial ownership reported above, each of the Reporting Persons disclaims beneficial ownership of any Shares beneficially owned by any other Reporting Person. In addition, the Shares beneficially owned by Gary and Karen Singer are subject to the Stipulation.

(c) During the past 60 days, Steven Singer sold Shares in open market transactions on the dates and at the prices listed below:

Date	Amount Sold	Price
December 12, 1994	52,500	\$2 1/8
December 14, 1994	25,000	2 1/4
December 15, 1994	9,800	2 1/4
December 16, 1994	18,645	2 1/4

During the past 60 days, Brad Singer sold Shares in open market transactions on the dates and at the prices listed below:

Date	Amount Sold	Price
December 16, 1994	11,355	\$2 1/4
December 19, 1994	25,000	2 3/8
	5,000	2 1/2
December 20, 1994	37,600	2 3/8
December 21, 1994	18,100	2 3/8
	30,000	2 1/4

Except as set forth above, no transactions in the Shares have been effected by any of the Reporting Persons during the past 60 days.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer.

Steven Singer and the Company entered into a Settlement Agreement (the "Settlement Agreement"), dated as of June 30, 1994, and executed on August 30, 1994, providing for the termination of Steven Singer's employment with the Company and

settling claims that Steven Singer could assert in connection with the termination of his employment. Pursuant to the Settlement Agreement, the Company lifted the restrictions on, and delivered to Steven Singer, 182,611 Shares previously granted to Steven Singer pursuant to the Company's 1988 Long Term Incentive Plan and delivered to him an additional 133,333 unrestricted Shares. In addition, the Settlement Agreement provides that all of any award to which Steven Singer may be entitled under the Company's Turn-Around Incentive Plan will be paid in the form of unrestricted Shares.

The foregoing description of the Settlement Agreement is qualified in its entirety by the terms of the Settlement Agreement, a copy of which is filed with this Amendment No. 4 as Exhibit A.

While no Reporting Person has any formal or informal agreement or understanding with any other Reporting Person with respect to his or her respective investments in the Shares, such Reporting Persons believe that they may be deemed a "group" under Regulation 13D-G under the 1934 Act.

Item 7. Material to be Filed as Exhibits.

Exhibit A Settlement Agreement, dated as of June 30, 1994, and executed on August 30, 1994, between the Company and Steven G. Singer.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief,
I certify that the information set forth in this statement is true, complete
and correct.

Dated: December 21, 1994

/s/ Brad Singer
Brad Singer

/s/ Gary Singer
Gary Singer

/s/ Karen Singer
Karen Singer

/s/ Steven Singer
Steven Singer

/s/ Norma Brandes
Norma Brandes

EXHIBIT INDEX

Exhibit	Description	Page No.
Exhibit A	Settlement Agreement, dated as of June 30, 1994, and executed on August 30, 1994, between the Company and Steven G. Singer.	

SETTLEMENT AGREEMENT

Settlement Agreement (this "Agreement"), dated as of June 30, 1994, and executed on August 30, 1994, between The Cooper Companies, Inc. ("Cooper") and Steven G. Singer ("Singer").

WHEREAS, on August 28, 1991, Cooper and Singer entered into an employment agreement (the "1991 Agreement") governing Singer's employment by Cooper;

WHEREAS, on June 2, 1993, Cooper and Singer entered into a letter agreement (the "1993 Agreement") modifying the 1991 Agreement in certain respects (the 1991 Agreement and the 1993 Agreement collectively hereinafter, the "Employment Agreement"); and

WHEREAS, Cooper and Singer wish to terminate Singer's employment by Cooper and to compromise and settle any and all claims that Singer might assert in connection with the termination of his employment, including any claims for pain and suffering, emotional distress, and damage to personal reputation, all in accordance with the terms set forth in this Agreement;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the

receipt and sufficiency of which are hereby acknowledged, Cooper and Singer agree as follows:

1. Singer's employment by Cooper is terminated as of June 30, 1994 (the "Separation Date"). As of the Separation Date, Singer shall be deemed to have resigned from all of his officer and director positions in Cooper and any of its subsidiaries and affiliates. Thereafter, conditioned upon the Closing (as hereinafter defined) having been completed as provided herein, Cooper and Singer shall have no further obligations to each other except the obligations set forth in this Agreement.

2. All deliveries to be made by Singer and Cooper hereunder shall be made at a closing (the "Closing") to be held at the offices of Gibson, Dunn & Crutcher in New York City at 11:00 a.m. on Thursday, September 8, 1994.

3. On the date of execution of this Agreement (the "Execution Date"), Cooper shall lift the restrictions on, and at the Closing, Cooper shall deliver to Singer 182,611 shares of Cooper's stock previously granted pursuant to Cooper's 1988 Long Term Incentive Plan ("LTIP"), plus a number of additional unrestricted shares equal in number to the greater of (i) 200,000 divided by the last quoted price of Cooper stock on the New York Stock Exchange on the last trading day before the Execution Date, or (ii) 133,333; provided, however, that Cooper shall withhold

from delivery to Singer the number of shares representing Cooper's withholding tax obligation on account of the transfer of the 182,611 shares referred to above.

4. Over a period of 84 business days beginning on the Execution Date, Cooper shall make periodic payments to Singer (at the same rate and with the same frequency as his salary) representing accrued and unused vacation time.

5. For a period of three years beginning on the Execution Date, Cooper shall make the payments directly to the coverage providers necessary to continue in force all term life, medical, and dental insurance coverage currently paid for by Cooper on Singer's behalf pursuant to paragraph 3(d) of the 1991 Agreement, said coverage to be maintained without charge to Singer at the current level of benefits, subject only to any reduction of benefits that is a general reduction applicable to all similarly situated participants in a group insurance program in which Singer is a participant; provided, however, that in the event that a choice of benefits is offered in connection with any such general reduction, Singer shall be entitled, without charge to him, to the option most favorable to him.

6. For a period of three years beginning on the Execution Date, Cooper will provide Singer with an automobile allowance of \$1,000 per month; provided that, at the Closing Singer will

deliver to the Company, in good condition, the Mercedes-Benz automobile currently provided to Singer by Cooper.

7. For a period of three years beginning on the Execution Date, Cooper will pay Singer an office and secretarial services allowance of \$1,000 per month, to be applied for such purposes in Singer's discretion.

8. By no later than the Closing Date, Cooper shall deliver to Singer the personal computers (including associated software but not including any work files) used by him and his secretary at Cooper, as well as the furnishings of the office used by him at Cooper.

9. Cooper shall amend its Retirement Income Plan (the "Plan") in such a manner as to permit Singer to withdraw the present value (currently valued at \$7,259.43) of his vested retirement benefits and roll said amount over into an Individual Retirement Account; provided, however, that Cooper shall have no obligation under this paragraph if Cooper's Board of Directors determines, in its sole discretion, informed by whatever professional advice it deems appropriate, that such an amendment would not be in the best interests of Cooper or the Plan.

10. Cooper, at Singer's request, shall take any steps reasonably required to facilitate the transfer of Singer's 401(k) account at Cooper.

11. Solely for purposes of Singer's eligibility for an award under Cooper's Turn-Around Incentive Plan ("TIP") and the 1993 Agreement, in the event that Cooper's share price achieves the \$3.00 target level (Target 2) as specified in the TIP, the date of the termination of Singer's employment by Cooper shall be deemed to be three years after the Separation Date; provided, however, that Singer shall receive all of any such award in unrestricted shares of Cooper's stock, as follows: within 30 days of the achievement of the \$3.00 target level, Cooper shall deliver to Singer additional unrestricted shares equal in number to the greater of (i) 400,000 divided by the last quoted price of Cooper stock on the New York Stock Exchange on the last trading day before the date of delivery of the shares, or (ii) 133,333, and that Singer shall fully adhere to the covenants set forth in paragraphs 12 and 13 below.

12. During the three-year period described in paragraph 11 above, Singer shall not participate, without the written consent of Cooper's Board of Directors or a person authorized thereby, in the management or control of, or act as a consultant for or employee of, any business operation or any enterprise if such operation or enterprise engages in research and development involving or the manufacture, sale, or distribution of (i) any surgical products or instruments of a type designed primarily for use in or sale into the in-office gynecological market, unless

such employment or consulting is in a line of business unrelated to such gynecological market business, or (ii) Verapamil hydrochloride or any other calcium channel blocker for use in the treatment of glaucoma, macular degeneration, or the effects of diabetes or in other topical ophthalmological applications; provided, however, that the foregoing prohibition shall not apply to the mere ownership of not more than 5% of the equity securities of any enterprise or the participation in an investment banking firm or otherwise engaging in investment banking activities and in that capacity serving or advising enterprises in competition with Cooper or any of its subsidiaries, divisions, affiliates, or new businesses or business units (collectively, the "Companies").

13. In addition, Singer hereby acknowledges his legal obligation not to disclose to anyone, without the written consent of Cooper's Board of Directors or a person authorized thereby, any confidential information obtained by him while in the employ of the Companies with respect to any of the Companies' inventions, processes, customers, methods of distribution, methods of manufacturing, existing or proposed products, attorney-client communications, pending or contemplated acquisitions, or trade secrets, or any material which the Companies inform him that they are obliged to keep confidential pursuant to any confidentiality agreement or protective order;

provided, however, that confidential information shall not include any information now known or which becomes known generally to the public (other than as a result of an unauthorized disclosure by Singer) or any information of a type not otherwise considered confidential by a person engaged in the same businesses or a business similar to that conducted by the Companies.

14. The covenant set forth in paragraph 12 above shall apply within the territories in which any of the Companies are actively engaged in the conduct of business, including, without limitation, the territories in which customers are then being solicited; provided, however, that the covenant described in clause (ii) of paragraph 12 shall not be subject to any geographical limitation.

15. Without limiting the right of the Companies to pursue all other legal and equitable remedies available for violation by Singer of the foregoing covenants, it is expressly agreed by Singer and the Companies that such other remedies cannot fully compensate the Companies for any such violation and that the Companies shall be entitled to injunctive relief to prevent any such violation or any continuing violation thereof. In the event any action for such relief should be brought, the prevailing party shall be entitled to recover its costs and attorneys fees

in addition to any other relief that it may be entitled to recover.

16. Each party intends and agrees that if, in any action before any court or agency legally empowered to enforce the foregoing covenants, any term, restriction, covenant, or promise contained therein is found to be unreasonable and accordingly unenforceable, then such term, restriction, covenant, or promise shall be deemed modified to the extent necessary to make it enforceable by such court or agency.

17. At the Closing, Cooper shall pay to Singer the sum of \$68,000, subject to the next sentence of this paragraph, in further satisfaction of any and all claims compromised by this Agreement, including, but not limited to, any claim that Singer is entitled to receive retirement benefits (by reason of his employment by Cooper) exceeding the \$974.28 monthly benefit, payable beginning at age 65, to which Cooper agrees he is entitled under Cooper's Retirement Income Plan (the present value of said benefit being \$7,259.43). The amount payable to Singer shall be offset and reduced by the amount of \$17,052.75, representing personal expenses charged by Singer to Cooper's account with American Express and not reimbursed by Singer, unless Singer shall have previously paid said amount to Cooper. In this regard, Singer hereby reaffirms the following acknowledgments and statements set forth in the 1993 Agreement

concerning section 5(c)(iv) of the 1991 Agreement: that Singer is aware of the claims asserted by Bruce D. Sturman in respect of a similar provision contained in Sturman's Employment Agreement with Cooper dated March 9, 1990; that Singer has reviewed the July 17, 1992 memorandum of Jed W. Brickner of Latham & Watkins concerning said provision; and that Singer disavows and waives any right to assert in any forum or context that the retirement benefit described in said provision should be valued in any manner other than as described in that memorandum.

18. At the Closing, Cooper shall pay to Singer's counsel, Willkie Farr & Gallagher, the amount of \$25,000, representing attorneys fees and expenses incurred by Singer since January 13, 1994 in connection with the action styled Securities and Exchange Commission v. The Cooper Companies, Inc., et al., No. 92 Civ. 8166 (S.D.N.Y.) (JFK) (the "SEC Action"), and related matters. Said payment shall be in full satisfaction of any and all obligations (including but not limited to obligations of advancement, payment, reimbursement, or indemnification) that Cooper may have to Singer or his counsel with respect to any fees or expenses, whenever incurred, in connection with the representation of Singer in the SEC Action, the action styled United States v. Gary Singer et ano., No. 92 Cr. 964 (S.D.N.Y.) (RJW) (the "Criminal Case"), any related matter, or the negotiation of this Agreement, except only that Cooper agrees to

continue to provide to Singer a defense in the two shareholder derivative actions respectively styled Harry Lewis et ano. v. Gary A. Singer, et al., Civil Action No. 12584 (Del. Ch.), and Bruce D. Sturman v. Gary A. Singer, et al., Index No. (N.Y. Sup. Ct.), by the same counsel retained by Cooper to represent the other officer and director defendants in said action or by other counsel retained by Cooper if such common representation is precluded by applicable rules of professional ethics. Nothing in this Agreement shall be deemed to be a limitation on or waiver or release of any right Singer may have to indemnification for any matter, other than those described in the foregoing sentence, arising prior to the Separation Date, which right is hereby confirmed, or to require advancement or indemnification of fees and expenses with respect to any claim not related to the SEC Action, the Criminal Case, or the negotiation of this Agreement.

19. All payments and other benefits that Singer is entitled to receive from Cooper pursuant to this Agreement or pursuant to the applicable provisions of Cooper's charter documents, Delaware law, or Cooper's benefit plans shall be guaranteed by those of Cooper's subsidiaries which were guarantors under the 1993 Agreement in consideration of the services previously provided by Singer to those subsidiaries, said guaranties to be delivered at the Closing and in the form of, and subject to the same exceptions as, the Subsidiary Guaranty adopted and approved on

May 18, 1993 by Cooper's Board of Directors. Singer hereby agrees that the Guaranty of any one (but not more than one) of such subsidiaries may, at Cooper's election, be released, withdrawn, canceled, and of no further effect in the event that such subsidiary is sold by Cooper, provided, however, that (i) even if more than one such subsidiary is sold, only one subsidiary may be released from its Guaranty as provided above, (ii) in no event shall the Guaranty of CooperVision, Inc., a New York corporation, ever be released, withdrawn, or canceled, whether or not such subsidiary is ever sold by Cooper, and (iii) nothing herein shall prevent Cooper from merging CoastVision, Inc. into CooperVision, Inc.

20. Except for the obligations of Cooper and the guaranty obligations of Cooper subsidiaries set forth in this Agreement, Singer (on behalf of himself, his representatives, agents, employees, attorneys, insurers, predecessors, successors, and assigns, all of the members of his family by blood or marriage (except Gary Singer), including but not limited to Karen Singer, Rebecca Singer, Norma Brandes, and Joseph Brandes, and all entities owned or controlled by Singer or any members of his family, including but not limited to Normel Construction Corp., Brandes and Singer, and Romulus Holdings, Inc., and each of them, past and present) fully releases and forever discharges Cooper and its officers, directors, employees, agents, representatives,

stockholders, attorneys, insurers, predecessors, successors, assigns, and affiliated or subsidiary companies, and each of them, past and present (collectively, as used in this paragraph only, "Cooper"), from any and all manner of obligations, demands, liabilities, damages, suits, and claims of any nature, kind, or description whatsoever, whether known or unknown, choate or inchoate, direct or indirect, suspected or unsuspected, at law, in equity, or otherwise, in any jurisdiction, which might exist or be asserted concerning any aspect of any relationship between Cooper and Singer (including but not limited to any aspect of the 1991 Agreement or the 1993 Agreement) or any of the facts and events that form the subject matter of the SEC Action or the Criminal Case. Singer hereby represents that he has full authority to release any and all such claims on behalf of all of the members of his family by blood or marriage and all entities owned or controlled by him or any members of his family, and hereby agrees that, in the event any such person or entity nevertheless asserts or pursues any such claim against Cooper, Singer will indemnify and hold Cooper harmless from any costs, losses, damages, or liabilities suffered by Cooper on account of any such claim or the defense of any such claim.

21. Except for the obligations of Singer set forth in this Agreement, Cooper (on behalf of itself and its officers, directors, employees, agents, representatives, stockholders,

attorneys, insurers, predecessors, successors, assigns, and affiliated or subsidiary companies, and each of them, past and present) fully releases and forever discharges Singer, his representatives, agents, employees, attorneys, insurers, predecessors, successors, and assigns, all of the members of his family by blood or marriage (except Gary Singer), and all entities owned or controlled by Singer or any members of his family (except any entity, or any interest in an entity, exclusively owned or controlled by Gary Singer) from any and all manner of obligations, demands, liabilities, damages, suits, and claims of any nature, kind, or description whatsoever, whether known or unknown, choate or inchoate, direct or indirect, suspected or unsuspected, at law, in equity, or otherwise, in any jurisdiction, which might exist or be asserted concerning any aspect of any relationship between Cooper and Singer or any of the facts and events that form the subject matter of the SEC Action or the Criminal Case; provided, however, that Singer, his representatives, agents, employees, attorneys, insurers, predecessors, successors, and assigns, all of the members of his family by blood or marriage, and all entities owned or controlled by Singer or any members of his family recognize that Cooper may assert claims as to their conduct and/or receipt of benefits against any disgorgement or restitution fund established in connection with the SEC Action or the Criminal Case, and shall

not oppose or object in any manner to any claim by Cooper against, or any payment to Cooper from such fund.

22. Cooper's rights and obligations under this Agreement shall inure to the benefit of and be binding upon its successors and assigns, and Singer's rights and obligations hereunder shall inure to the benefit of and be binding upon his heirs, designated successors, legal representatives, and guardians.

23. All notices, requests, demands, and other communications made pursuant to this Agreement shall be in writing, delivered by hand or by overnight mail or courier, and deemed duly given at the time delivered to the respective parties as follows:

If to Cooper:

The Cooper Companies, Inc.
One Bridge Plaza, 6th Floor
Fort Lee, New Jersey 07024
Attn: Senior Vice President and General Counsel

If to Singer:

10 Loman Court
Cresskill, New Jersey 07626

with a copy to:

Louis A. Craco, Esq.
Willkie Farr & Gallagher
153 East 53rd Street
New York, New York 10022

or to such other address as either party may have previously furnished to the other in writing in the manner set forth above, such notice of change of address to be effective upon receipt.

24. No provision of this Agreement may be modified unless such modification is authorized by Cooper's Board of Directors and is agreed to in writing and signed by Singer and an authorized executive officer of Cooper.

25. This Agreement supersedes all prior agreements or understandings between Cooper and Singer. Cooper and Singer agree that all consideration received by Singer pursuant to this Agreement shall be in consideration of the settlement and compromise of all claims of any type covered by this Agreement. This Agreement constitutes the entire agreement of the parties hereto relating to the subject matter hereof, and there are no written or oral terms or representations made by either party except those contained herein.

26. This Agreement shall be construed and enforced in accordance with and governed by the laws of the State of California, without regard to its choice-of-law rules.

27. The invalidity of any term or terms of this Agreement shall not invalidate or otherwise affect any other terms of this Agreement, which shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Settlement Agreement as of the day and year first-above written.

THE COOPER COMPANIES, INC.

By:/s/ Robert S. Holcombe
Robert S. Holcombe
Its: Senior Vice-President
and General Counsel

/s/ Steven G. Singer
STEVEN G. SINGER

By their signatures below, and in consideration of the releases provided in paragraph 21 of the following Settlement Agreement, the following persons and entities hereby provide to Cooper (as defined in paragraph 20 of said Agreement) the releases described in paragraph 20 of said Agreement, as of the date of said Agreement.

/s/ Karen Singer
KAREN SINGER

/s/ Rebecca Singer
REBECCA SINGER

/s/ Norma Brandes
NORMA BRANDES

/s/ Joseph Brandes
JOSEPH BRANDES

NORMEL CONSTRUCTION CORP.

By: /s/ Joseph Brandes
Its:

ROMULUS HOLDINGS, INC.

By: /s/ Joseph Brandes
Its: