

Mail Stop 6010

July 5, 2006

Mr. Steven M. Neil  
Chief Financial Officer, Vice President and Treasurer  
The Cooper Companies, Inc.  
6140 Stoneridge Mall Road, Suite 590  
Pleasanton, CA 94588

**Re: The Cooper Companies, Inc.  
Form 10-K for the fiscal year ended October 31, 2005  
Filed January 17, 2006  
File No. 001-08597**

Dear Mr. Neil:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant