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 April 30, 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	32,671,796 Shares
Class	Outstanding at May 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 April 30,		Six Months Ended April 30,	
	2004	2003	2004	2003
Net sales	$120,552	$ 96,368	$230,286	$190,382
Cost of sales	42,167	33,948	81,945	68,595
Gross profit	78,385	62,420	148,341	121,787
Selling, general and administrative expense	48,877	39,590	92,114	77,467
Research and development expense	1,222	1,279	2,747	2,594
Amortization of intangibles	463	399	808	755
Operating income	27,823	21,152	52,672	40,971
Interest expense	1,488	1,688	2,979	3,512
Other income, net	1,182	818	1,662	1,296
Income before income taxes	27,517	20,282	51,355	38,755
Provision for income taxes	5,818	5,071	11,301	9,689
Net income	$ 21,699	$ 15,211	$ 40,054	$ 29,066
Earnings per share:				
Basic	$ 0.67	$ 0.49	$ 1.24	$ 0.94
Diluted	$ 0.64	$ 0.48	$ 1.19	$ 0.92
Number of shares used to compute earnings per share:				
Basic	32,554	31,003	32,359	30,953
Diluted	33,931	31,789	33,742	31,696

See accompanying notes.

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

	April 30, 2004	October 31, 2003
ASSETS		
Current assets:		
Cash and cash equivalents	$ 20,731	$ 47,433
Trade receivables, net	84,682	84,607
Marketable securities	2,372	5,746
Inventories	103,266	89,718
Deferred tax asset	20,381	14,616
Other current assets	22,819	22,104
Total current assets	254,251	264,224
Property, plant and equipment, net	138,776	116,277
Goodwill, net	308,448	282,634
Other intangible assets, net	26,417	15,888
Deferred tax asset	12,667	22,367
Other assets	4,194	4,174
	$744,753	$705,564
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Short-term debt	$ 23,877	$ 20,658
Accounts payable	13,658	16,227
Employee compensation and benefits	16,961	15,846
Accrued acquisition costs	12,943	15,299
Accrued income taxes	23,198	18,771
Other current liabilities	22,831	31,513
Total current liabilities	113,468	118,314
Long-term debt	154,872	165,203
Total liabilities	268,340	283,517
Stockholders' equity:		
Common stock, $.10 par value	3,325	3,268
Additional paid-in capital	320,671	309,666
Accumulated other comprehensive income and other	18,163	14,119
Retained earnings	143,230	104,139
Treasury stock at cost	(8,976)	(9,145)
Total stockholders' equity	476,413	422,047
	$744,753	$705,564

See accompanying notes.

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

	Six Months Ended April 30, 2004	Six Months Ended April 30, 2003
Cash flows from operating activities:		
Net income	$ 40,054	$ 29,066
Depreciation and amortization	7,527	5,948
Increase in operating capital	(15,654)	(12,557)
Other non-cash items	4,932	7,686
Net cash provided by operating activities	36,859	30,143
Cash flows from investing activities:		
Purchases of property, plant and equipment	(19,247)	(13,406)
Acquisitions of businesses	(50,844)	(38,525)
Sale of marketable securities and other	3,810	(20)
Net cash used by investing activities	(66,281)	(51,951)
Cash flows from financing activities:		
Net proceeds (repayments) of short-term debt	3,200	(2,579)
Repayments of long-term debt	(26,690)	(44,527)
Proceeds from long-term debt	16,031	67,700
Dividends on common stock	(963)	(927)
Exercises of stock options and other	10,975	3,255
Net cash provided by financing activities	2,553	22,922
Effect of exchange rate changes on cash and cash equivalents	167	526
Net increase (decrease) in cash and cash equivalents	(26,702)	1,640
Cash and cash equivalents - beginning of period	47,433	10,255
Cash and cash equivalents - end of period	$ 20,731	$ 11,895

See accompanying notes.

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

	Three Months Ended April 30,		Six Months Ended April 30,	
	2004	2003	2004	2003
Net income	$21,699	$15,211	$40,054	$29,066
Other comprehensive income, net of tax:				
Foreign currency translation adjustment	(8,119)	1,379	5,063	9,052
Change in value of derivative instruments	25	31	30	59
Unrealized gain (loss) on marketable securities:				
Gain (loss) arising during period	(938)	940	(190)	1,118
Reclassification adjustment	(439)	-	(866)	-
	(1,377)	940	(1,056)	1,118
Other comprehensive income (loss), net of tax	(9,471)	2,350	4,037	10,229
Comprehensive income	$12,228	$17,561	$44,091	$39,295

See accompanying notes.

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 for 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. You 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 April 30, 2004 and October 31, 2003, the consolidated results of its operations for the three and six months ended April 30, 2004 and 2003 and its cash flows for the six months ended April 30, 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 April 30,		Six Months Ended April 30,	
	2004	2003	2004	2003
	(In thousands, except per share amounts)			
Net income, as reported	$ 21,699	$ 15,211	$ 40,054	$ 29,066
Deduct: Total stock-based employee and director compensation expense determined under fair value based method, net of related tax effects	1,347	3,089	2,323	5,205
Pro forma net income	$ 20,352	$ 12,122	$ 37,731	$ 23,861
Basic earnings per share:				
As reported	$ 0.67	$ 0.49	$ 1.24	$ 0.94
Pro forma	$ 0.63	$ 0.39	$ 1.17	$ 0.77
Diluted earnings per share:				
As reported	$ 0.64	$ 0.48	$ 1.19	$ 0.92
Pro forma	$ 0.60	$ 0.39	$ 1.12	$ 0.76

Note 2. Inventories, at the Lower of Average Cost or Market

	April 30, 2004	October 31, 2003
	(In thousands)	
Raw materials	$ 18,196	$15,392
Work-in-process	11,953	13,792
Finished goods	73,117	60,534
	$103,266	$89,718

Note 3. Acquisitions

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.

We paid $2.95 million in cash for SURx whose technology received U.S. Food and Drug Administration marketing clearance in 2002. Results of operations related to the purchased assets have been included in our financial statements from the date of acquisition. 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 in the process of obtaining a third party valuation of the fair value.

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.

Initially, we have ascribed $19.3 million to goodwill, $6.9 million to property, plant and equipment, a negative $1.2 million to working capital deficit (including acquisition costs of $2.9 million), and $1 million to deferred tax assets. The allocation for the purchase price is subject to refinement as we are in the process of obtaining a third party valuation of the fair value.

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.

The Argus products will be developed and marketed to corneal surgeons by a newly formed ophthalmic surgery business unit, CooperVision Surgical.

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 in the process of obtaining a third party valuation of the fair value.

Note 4. Accrued Acquisition Costs

When we record acquisitions, we accrue for the estimated costs of severance, legal, consulting, due diligence, plant/office closure of the acquired business and deferred acquisition payments.

Description	Balance Oct. 31, 2003	Additions	Payments	Balance April 30, 2004
	(In thousands)			
Severance	$ 5,608	1,600	2,033	$ 5,175
Legal and consulting	291	1,100	795	596
Plant shutdown	6,691	355	1,269	5,777
Hold back due	1,081	500	1,581	-
Preacquisition liabilities	990	-	172	818
Other	638	487	548	577
	$ 15,299	4,042	6,398	$ 12,943

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 six months ended April 30, 2004	2,914	21,479	24,393
Other adjustments*	1,421	-	1,421
	$187,178	$121,270	$308,448

* Primarily translation differences in goodwill denominated in foreign currency.

Other Intangible Assets

	As of April 30, 2004		As of October 31, 2003	
	Gross Carrying Amount	Accumulated Amortization & Translation	Gross Carrying Amount	Accumulated Amortization & Translation
	(In thousands)			
Trademarks	$ 805	$ 184	$ 578	$ 171
Patents	24,275	5,728	13,200	5,072
License and distribution rights	8,849	2,361	8,454	2,083
Other	908	147	1,145	163
	$ 34,837	$ 8,420	$ 23,377	$ 7,489
Less accumulated amortization and translation	8,420		7,489	
Other intangible assets, net	$ 26,417		$ 15,888	

We estimate that amortization expense will be about $1.8 million per year in the five-year period ending October 31, 2008.

Note 6. Debt

	April 30, 2004	October 31, 2003
	(In thousands)	
Short-term:		
Notes payable to banks	$ 3,200	$ -
Current portion of long-term debt	20,677	20,658
	$ 23,877	$ 20,658
Long-term:		
Convertible senior debentures	$112,245	$112,181
KeyBank facility	59,250	68,625
Capitalized leases	2,276	2,983
County of Monroe Industrial Development Agency bond	1,505	1,645
Other	273	427
	175,549	185,861
Less current portion	20,677	20,658
	$154,872	$165,203

KeyBank Line of Credit: A syndicated bank credit facility consisting of a term loan ($56.3 million outstanding at April 30, 2004) and a $150 million revolving credit facility. The credit facility matures April 30, 2007.

At April 30, 2004, we had $143.2 million available under the KeyBank line of credit:

(In millions)	
Amount of facility	$206.3
Outstanding loans	(63.1)*
Available	$143.2

* Includes $3.8 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.

Note 7. Earnings Per Share (EPS)

	Three Months Ended April 30,		Six Months Ended April 30,	
	2004	2003	2004	2003
	(In thousands, except for EPS)			
Net income	$21,699	$15,211	$40,054	$29,066
Basic:				
Weighted average common shares	32,554	31,003	32,359	30,953
Basic EPS	$ 0.67	$ 0.49	$ 1.24	$ 0.94
Diluted:				
Basic weighted average common shares	32,554	31,003	32,359	30,953
Add dilutive securities:				
Stock options	1,377	786	1,383	743
Denominator for diluted EPS	33,931	31,789	33,742	31,696
Diluted EPS	$ 0.64	$ 0.48	$ 1.19	$ 0.92

For the three- and six-month periods ended April 30, 2004 and 2003, we excluded zero and 374,000 options (exercise price of $29.50 to $31.11), respectively, to purchase Cooper's common stock from the computation of diluted EPS because their exercise prices were above the average market price.

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 22%, down from 23% for the three-month period ended January 31, 2004, resulting in a 21% tax rate for the three months ended April 30, 2004. 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 six-month period ended April 30, 2003 was 25% and subsequently decreased to 24% for the fiscal year ended 2003. The decrease in the 2004 ETR reflected the shift of business to jurisdictions with lower tax rates.

Note 9. Cash Dividends

We paid a semiannual dividend of 3 cents per share on January 5, 2004 to stockholders of record on December 17, 2003.

On May 13, 2004, we declared a semiannual dividend of 3 cents per share, payable on July 6, 2004 to stockholders of record on June 14, 2004.

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 April 30,		Six Months Ended April 30,	
	2004	2003	2004	2003
	(In thousands)			
Net sales to external customers:				
CVI	$ 95,045	$ 78,045	$182,063	$150,865
CSI	25,507	18,323	48,223	39,517
	$120,552	$ 96,368	$230,286	$190,382
Operating income:				
CVI	$ 25,784	$ 20,141	$ 48,391	$ 38,520
CSI	4,646	4,011	10,011	7,843
Corporate	(2,607)	(3,000)	(5,730)	(5,392)
Total operating income	27,823	21,152	52,672	40,971
Interest expense	(1,488)	(1,688)	(2,979)	(3,512)
Other income, net	1,182	818	1,662	1,296
Income before income taxes	$ 27,517	$ 20,282	$ 51,355	$ 38,755

	April 30, 2004	October 31, 2003
Identifiable assets:		
CVI	$499,569	$462,581
CSI	187,171	154,199
Corporate	58,013	88,784
Total	$744,753	$705,564

Geographic information:

	Three Months Ended April 30, 2004	Three Months Ended April 30, 2003	Six Months Ended April 30, 2004	Six Months Ended April 30, 2003
	(In thousands)			
Net sales to external customers by country of domicile:				
United States	$ 70,008	$ 58,509	$133,549	$115,722
Europe	36,285	28,226	69,694	56,450
Rest of world	14,259	9,633	27,043	18,210
Total	$120,552	$ 96,368	$230,286	$190,382

	April 30, 2004	October 31, 2003
Long-lived assets by country of domicile:		
United States	$242,356	$205,410
Europe	216,080	202,613
Rest of world	15,205	6,776
Total	$473,641	$414,799

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 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," "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.

Events, among others, that could cause actual results and future actions 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, 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, 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.

Results of Operations

In this section we discuss the results of our operations for the second quarter and six 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 22 under "Capital Resources and Liquidity."

Second Quarter Highlights:

- Sales up 25% to $120.6 million.
- Gross profit up 26%; margin constant at 65%.
- Operating income up 32% to $27.8 million.
- Diluted earnings per share up 33% to 64 cents from 48 cents.

Six-Month Highlights:

- Sales up 21% to $230.3 million.
- Gross profit up 22% on margin of 64%.
- Operating income up 29% to $52.7 million.
- Diluted earnings per share up 29% to $1.19 from 92 cents.

Selected Statistical Information - Percentage of Sales and Growth

	Percent of Sales Three Months Ended April 30,			Percent of Sales Six Months Ended April 30,		
	2004	2003	% Growth	2004	2003	% Growth
Net sales	100%	100%	25%	100%	100%	21%
Cost of sales	35%	35%	24%	36%	36%	19%
Gross profit	65%	65%	26%	64%	64%	22%
Selling, general and administrative	41%	41%	23%	40%	41%	19%
Research and development	1%	1%	(4%)	1%	1%	6%
Amortization	-	1%	16%	-	-	7%
Operating income	23%	22%	32%	23%	22%	29%

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

- CVI markets, develops and manufacturers a broad range of soft contact lenses for the vision care market worldwide.
- CSI markets medical devices, diagnostic products and surgical instruments and accessories used primarily by gynecologists and obstetricians.

Our consolidated net sales grew $24.2 million (25%) in the three-month period and $39.9 million (21%) in the six-month period:

	Three Months Ended April 30,			Six Months Ended April 30,		
	2004	2003	% Incr.	2004	2003	% Incr.
			($ in millions)			
CVI	$ 95.1	$ 78.1	22%	$182.1	$150.9	21%
CSI	25.5	18.3	39%	48.2	39.5	22%
	$120.6	$ 96.4	25%	$230.3	$190.4	21%

CVI Revenue:

	Three Months Ended April 30,			Six Months Ended April 30,		
	2004	2003	Growth	2004	2003	Growth
	($ in millions)					
Segment						
U.S.	$ 45.1	$ 40.4	11%	$ 86.5	$ 75.8	14%
International	50.0	37.7	33%	95.6	75.1	27%
	$ 95.1	$ 78.1	22%	$182.1	$150.9	21%

CVI's worldwide revenue grew 22% and 21% in the three- and six-month periods, 14% and 13% in constant currency. Total international revenue grew 33% and 27%, 17% and 11% in constant currency, with European revenue up 35% and 29%, respectively. Asia-Pacific revenue grew 29% and 22% and revenue in all other markets outside the United States grew 29% and 23%. Revenue in the United States grew 11% and 14% in the three- and six-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 now comprise 62% of CVI's revenue.

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 growth include continued global market share gains during the quarter with total toric product revenue up 24%, disposable toric revenue up 54% and disposable sphere revenue up 24%. CVI's line of specialty lenses grew 26% during the quarter.

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 39% and 22% in the three- and six-month periods, respectively. The incremental revenue growth of $7.2 million and $8.7 million was primarily from recent acquisitions. Organic growth of existing products was about 4%.

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

	Margin Three Months Ended April 30,		Margin Six Months Ended April 30,	
	2004	2003	2004	2003
CVI	68%	67%	67%	67%
CSI	55%	53%	55%	52%
Consolidated	65%	65%	64%	64%

CVI's margin for the second quarter of fiscal 2004 was 68%, compared with 67% for the second quarter last year. CVI manufactures about 64% of its lenses in the United Kingdom. The favorable impact of currency on revenue is offset by the unfavorable impact on manufacturing costs.

CSI's margin was 55%, compared with 53% for the second 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 April 30,					Six Months Ended April 30,				
	2004	% Net Sales	2003	% Net Sales	% Incr.	2004	% Net Sales	2003	% Net Sales	% Incr.
	($ in millions)									
CVI	$37.6	40%	$31.4	40%	20%	$71.4	39%	60.7	40%	18%
CSI	8.7	34%	5.2	28%	67%	15.0	31%	11.4	29%	31%
Corporate	2.6	-	3.0	-	(13%)	5.7	-	5.4	-	6%
	$48.9	41%	$39.6	41%	23%	$92.1	40%	$77.5	41%	19%

In the second quarter of 2004, consolidated SGA increased 23%, and as a percentage of revenue, was the same as the prior year at 41% for the three-month period but decreased to 40% from 41% for the six-month period. About $2 million and $4.3 million of the SGA increase in the three- and six-month periods reflected the relative weakness of the U.S. dollar against foreign currencies on the $20.3 million and $38.6 million in the three- and six-month periods of SGA outside the U.S. Corporate headquarters' expenses decreased 17% sequentially and 13% from last year's second quarter as expenses to maintain Cooper's global trading arrangement declined.

Research and Development Expense: During the first half of fiscal 2004, CVI research and development expenditures were $1.7 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 million were for product development activities.

Operating Income (Expense): Operating income improved by $6.6 million, or 32%, and $11.7 million, or 29%, for the three- and six-month periods, respectively:

	Three Months Ended April 30,					Six Months Ended April 30,				
	2004	% Net Sales	2003	% Net Sales	% Incr.	2004	% Net Sales	2003	% Net Sales	% Incr.
	($ in millions)									
CVI	$25.8	27%	$20.2	26%	28%	$48.4	27%	$38.5	26%	26%
CSI	4.6	18%	4.0	22%	16%	10.0	21%	7.9	20%	28%
Corporate	(2.6)	-	(3.0)	-	13%	(5.7)	-	(5.4)	-	(6%)
	$27.8	23%	$21.2	22%	32%	$52.7	23%	$41.0	22%	29%

Interest Expense: Interest expense decreased by $200,000, or 12%, in the three-month period and $533,000, or 15%, in the six-month period, reflecting a general decrease in interest rates and the Company's refinancing of a portion of its higher interest debt.

ther Income, Net:

	Three Months Ended April 30, 2004	Three Months Ended April 30, 2003	Six Months Ended April 30, 2004	Six Months Ended April 30, 2003
	(In thousands)			
Interest income	$ 89	$ 55	$ 191	$ 89
Foreign exchange transactions	329	557	(13)	1,621
Settlement of disputes	(365)	-	(365)	(500)
Gain on sale of marketable securities	731	-	1,443	-
Other	398	206	406	86
	$1,182	$ 818	$1,662	$1,296

In the first half 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 22%, down from 24% in fiscal 2003, as we now generate a greater percent of our income from jurisdictions with lower tax rates. This resulted in an ETR of 21% for the three-month period ended April 30, 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

Second Quarter Highlights:

- Operating cash flow $30.1 million vs. $27 million in last year's second quarter.
- Cash payments for acquisitions totaled $45.7 million.
- Expenditures for purchases of property, plant and equipment (PP&E) $12.4 million vs. $7.5 million in 2003's second quarter.

Six-Month Highlights:

- Operating cash flow $36.9 million vs. $30.1 million in the first half of 2003.
- Cash payments for acquisitions totaled $50.8 million.
- Expenditures for purchases of PP&E $19.2 million vs. $13.4 million in the first half of 2003.

Comparative Statistics ($ in millions):

	April 30, 2004	October 31, 2003
Cash and cash equivalents	$20.7	$47.4
Total assets	$744.8	$705.6
Working capital	$140.8	$145.9
Total debt	$178.7	$185.9
Stockholders' equity	$476.4	$422.0
Ratio of debt to equity	0.38:1	0.44:1
Debt as a percentage of total capitalization	27%	31%
Operating cash flow - twelve months ended	$86.3	$79.6

Operating Cash Flow: Cash flow provided from operating activities continues as Cooper's major source of liquidity, totaling $36.9 million in the first half of fiscal 2004 and $86.3 million over the twelve-month period ended April 30, 2004.

Major uses of cash for operating activities in the first six 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 $2.9 million in interest payments.

Working capital decreased by $5.1 million in the first half of fiscal 2004, as cash decreased $26.7 million, primarily to fund acquisitions, and short-term debt increased $3.2 million, partially offset by an increase of $13.5 million in inventory, and a $11.4 million decrease in current accrued liabilities and accounts payable. At the end of the first six months, Cooper's inventory months on hand was 7.3 versus 7.2 in last year's second quarter. Also, our days sales outstanding (DSO) decreased to 61 days from 71 days in last year's second quarter. Future DSO's are expected to generally be in the upper 60's to low 70's.

Investing Cash Flow: The cash outflow of $66.3 million from investing activities was driven by capital expenditures of $19.2 million, used primarily to expand manufacturing capacity and the continued rollout of new information systems, and payments of $50.8 million for acquisitions. This was partially offset by the sale of marketable securities of $3.8 million.

Financing Cash Flow: Financing activities provided $2.6 million, $11 million from the exercise of stock options, offset by net repayment of debt of about $7.5 million and dividends on our common stock of $963,000 paid in the first fiscal quarter of 2004.

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). Actual results may differ from amounts reported for or at the end of any period. We believe that the following critical accounting policies address the more significant estimates required of Management when preparing our consolidated financial statements in accordance with GAAP:

- Revenue recognition - In general, we recognize revenue upon shipment of our products - when risk of ownership transfers to our customers. We record, based on historical statistics, appropriate provisions for shipments to customers who have the right of return.

- Adequacy of allowance for doubtful accounts - In accordance with GAAP, 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.

- Net realizable value of inventory - GAAP states that inventory be stated at the lower of cost or market value, or "net realizable value." 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.

- Valuation of goodwill - We record and evaluate our goodwill balances and test them for impairment in accordance with the provisions of Statements of Financial Accounting Standards No. 141, "Business Combinations" and No. 142, "Goodwill and Other Intangible Assets," respectively. As required by GAAP, we performed an impairment test in our third fiscal quarter of 2003, and our analysis indicated that we have no goodwill impairment.

- 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 and intangibles other than goodwill. On larger 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.

- Income taxes - As part of the process of preparing our consolidated financial statements, we must estimate our income taxes in each of the jurisdictions in which we operate. This process 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. Tax exposures can involve complex issues and may require an extended period to resolve. 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.

Outlook

We believe that cash and cash equivalents on hand of $20.7 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 $45 million as we double our U.K. manufacturing capacity during a favorable cost of capital environment. At April 30, 2004, we had $143.2 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.

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 April 30, 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 4. Submission of Matters to a Vote of Security Holders

The 2004 Annual Meeting of Stockholders was held on March 23, 2004.

Each of the eight individuals nominated to serve as directors of the Company was elected:

Director	Shares For	Shares Against
A. Thomas Bender	27,974,818	1,859,891
Michael H. Kalkstein	25,767,248	4,067,461
Moses Marx	29,269,126	565,583
Donald Press	26,873,264	2,961,445
Steven Rosenberg	25,767,245	4,067,464
Allan E. Rubenstein, M.D.	26,724,994	3,109,715
Robert S. Weiss	27,303,086	2,531,623
Stanley Zinberg, M.D.	27,208,961	2,625,748

Stockholders ratified the appointment of KPMG LLP as Cooper's independent certified public accountant for the fiscal year ending October 31, 2004. A total of 26,861,787 shares were voted in favor of the ratification, 2,955,821 shares were voted against it and 17,101 shares abstained.

Stockholders adopted Cooper's Amended and Restated 2001 Long Term Incentive Plan. A total of 17,452,362 shares were voted in favor of the adoption, 7,603,466 shares were voted against it and 93,651 shares abstained.

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits.

Exhibit Number	Description
10.1	Amended and Restated 2001 Long Term Incentive Plan
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 February 1, 2004 to April 30, 2004.

Date of Report	Item Reported
February 3, 2004	Item 5. Other Events
February 24, 2004	Item 5. Other Events
March 24, 2004	Item 5. Other Events

The Company furnished on Form 8-K dated March 2, 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: June 14, 2004

/s/ Rodney E. Folden

Rodney E. Folden
Corporate Controller
(Principal Accounting Officer)

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Index of Exhibits

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STATEMENT OF DIFFERENCES

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

Exhibit 10.1

THE COOPER COMPANIES, INC.

AMENDED & RESTATED

2001 LONG TERM INCENTIVE PLAN

SECTION 1. PURPOSE; DEFINITIONS.

The 2001 Long Term Incentive Plan was originally adopted by the Board of Directors on December 14, 2000 and approved by the stockholders of the Company on March 28, 2001. It was amended and restated in 2002, and the Amended and Restated 2001 Long Term Incentive Plan (the "2001 LTIP" or the "Plan"), was adopted by the Company's Board of Directors on December 16, 2002 and approved by the stockholders of the Company on March 25, 2003. The following is an Amendment and Restatement of the Plan in order to (i) increase the number of shares available for issuance under the Plan and (ii) add the ability to award Restricted Stock under the Plan. The purpose of the Plan is to enable the Company to attract, retain and reward key employees and consultants to the Company and its Subsidiaries and Affiliates, and strengthen the mutuality of interests between such key employees, consultants and the Company's stockholders, by offering such key employees and consultants performance-based incentive equity interests in the Company.

For purposes of the Plan, the following terms shall be defined as set forth below:

(a) "Affiliate" means any entity other than the Company and its Subsidiaries that is designated by the Board as a participating employer under the Plan, provided that the Company directly or indirectly owns at least 20% of the combined voting power of all classes of stock of such entity or at least 20% of the ownership interests in such entity.

(b) "Board" means the Board of Directors of the Company.

(c) "Code" means the Internal Revenue Code of 1986, as amended from time to time, and any successor thereto.

(d) "Committee" shall mean the Board or, if the Board delegates its power and authority to administer this Plan to a committee of the Board described in this Section 2 of the Plan, such committee.

(e) "Company" means The Cooper Companies, Inc., a corporation organized under the laws of the State of Delaware, or any successor corporation.

(f) "Disability" means disability as determined under procedures established by the Committee for purposes of this Plan.

(g) "Early Retirement" means retirement with the express consent of the Company for purposes of this Plan at or before the time of such retirement, from consulting or active employment with the Company and any Subsidiary or Affiliate pursuant to the early retirement provisions of the applicable pension plan of such entity.

(h) "Fair Market Value" means, as of any given date, unless otherwise determined by the Committee in good faith, the closing price of the Stock on the New York Stock Exchange as reported on http://finance.yahoo.com or, if no such sale of Stock occurs on the New York Stock Exchange on such date, the fair market value of the Stock as determined by the Committee in good faith.

(i) "Grant" means an instrument or agreement evidencing an option, or SAR, granted hereunder, which may, but need not be, acknowledged by the recipient thereof.

(j) "Incentive Stock Option" or "ISO" means any Stock Option intended to be and designated as an "Incentive Stock Option" within the meaning of Section 422 of the Code.

(k) "Non-Employee Director" shall have the meaning set forth in Rule 16b-3 as promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, or any successor definition adopted by the Commission.

(l) "Non-Qualified Stock Option" or "NQSO" means any Stock Option that is not an Incentive Stock Option.

(m) "Normal Retirement" means retirement from consulting or active employment with the Company and any Subsidiary or Affiliate on or after age 65.

(n) "Plan" means this 2001 Long Term Incentive Plan, as hereinafter amended from time to time.

(o) "Restricted Stock" means an award of shares of Stock that is subject to restrictions under Section 7 below.

(p) "Retirement" means Normal or Early Retirement.

(q) "Stock" means the Common Stock, $0.10 par value per share, of the Company.

(r) "Stock Appreciation Right" or "SAR" means the right pursuant to an award granted under Section 6 below to (a) surrender to the Company all (or a portion) of a Stock Option in exchange for an amount in any combination of cash or Common Stock equal to the difference between (i) the Fair Market Value, as of the date such Stock Option (or such portion thereof), is surrendered, of the shares of Stock covered by such Stock Option (or such portion thereof), subject, where applicable, to the pricing provisions in Section 6(b)(ii), and (ii) the aggregate exercise price of such Stock Option (or such portion thereof), or (b) to receive from the Company an amount of cash based upon the excess, if any, of the Fair Market Value of a number of shares of Stock specified in such award at the time of exercise of the right over the Fair Market Value of such number of shares of Stock on the date the right was granted.

(s) "Stock Option" or "Option" means any option to purchase shares of Stock (including Restricted Stock and Deferred Stock, if the Committee so determines) granted pursuant to Section 5 below.

(t) "Subsidiary" means any corporation (other than the Company) in an unbroken chain of corporations beginning with the Company if each of the corporations (other than the last corporation in the unbroken chain) owns stock possessing 50%, or more, of the total combined voting power of all classes of stock in one of the other corporations in the chain.

In addition, the term "Cause" shall have the meaning set forth in Section 5(i) below.

SECTION 2. ADMINISTRATION.

The Plan shall be administered by the Board or, if the Board delegates its power and authority to administer this Plan to a committee of the Board, such committee. Any such committee shall consist solely of two or more directors appointed by and holding office at the pleasure of the Board, each of whom is a "Non-Employee Director" of the Company as defined in Rule l6b-3 and an "outside director" for purposes of Section l62(m) of the Code. If the Board delegates its power and authority to administer this Plan to a committee, the members of such committee shall serve at the pleasure of the Board, such committee members may resign at any time by delivering written notice to the Board and vacancies in the committee may be filled by the Board.

The Committee shall have full authority to grant, pursuant to the terms of the Plan, to officers, consultants and other key employees eligible under Section 4: (i) Stock Options, (ii) Stock Appreciation Rights, and/or (iii) Restricted Stock.

In particular, the Committee shall have the authority:

(i) to select the officers, consultants and other key employees of the Company and its Subsidiaries and Affiliates to whom Stock Options, Stock Appreciation Rights, and/or Restricted Stock may from time to time be granted hereunder;

(ii) to determine whether and to what extent Incentive Stock Options, Non-Qualified Stock Options, Stock Appreciation Rights, and/or Restricted Stock, or any combination thereof, are to be granted hereunder to one or more eligible employees;

(iii) to determine the number of shares, if applicable, to be covered by each such award granted hereunder;

(iv) to determine the terms and conditions, not inconsistent with the terms of the Plan, of any award granted hereunder (including, but not limited to, the share price and any restriction or limitation, or any vesting acceleration or waiver of forfeiture restrictions regarding any Stock Option or other award and/or the shares of Stock relating thereto, based in each case on such factors as the Committee shall determine, in its sole discretion);

(v) to determine whether and under what circumstances a Stock Option may be settled in cash and/or Restricted Stock under Section 5(k) instead of Stock;

(vi) to determine whether, to what extent and under what circumstances Option grants and/or Stock Appreciation Rights and/or other cash awards made by the Company are to be made, and operate, on a tandem basis vis a vis other awards under the Plan and/or cash awards made outside of the Plan, or on an additive basis;

(vii) to determine whether, to what extent and under what circumstances Stock and other amounts, payable with respect to an award under this Plan shall be deferred either automatically or at the election of the participant (including providing for and determining the amount (if any) of any deemed earnings on any deferred amount during any deferral period); and

(viii) to interpret the Plan and remedy any inconsistencies and ambiguities herein and between any agreement evidencing an award thereunder.

The Committee shall have the authority to adopt, alter and repeal such rules, guidelines and practices governing the Plan as it shall, from time to time, deem advisable, to interpret the terms and provisions of the Plan and any award issued under the Plan (and any agreements relating thereto), and to otherwise supervise the administration of the Plan.

All decisions made by the Committee pursuant to the provisions of the Plan shall be made in the Committee's sole discretion and shall be final and binding on all persons, including the Company and Plan participants.

SECTION 3. STOCK SUBJECT TO PLAN.

The total number of shares of Stock reserved and available for distribution pursuant to stock options or other awards relating to Stock made under the Plan shall be 4,950,000 shares. Of these shares available for awards under this Plan, no more than 250,000 shall be available for distribution pursuant to Restricted Stock awards. Such shares may consist, in whole or in part, of authorized and unissued shares or treasury shares. The maximum number of shares with respect to which an employee may be granted options or Stock Appreciation Rights under this Plan during any fiscal year is 500,000. The maximum number of shares with respect to which an employee may be granted Restricted Stock under this Plan during any fiscal year is 100,000.

Subject to Section 6(b)(iv) below, if any Stock Option or Stock Appreciation Right is cancelled without having been fully exercised, or if any shares of Restricted Stock are forfeited or repurchased under Section 7(c)(iii) or any such award otherwise terminated, such shares shall again be available for distribution in connection with future awards under the Plan.

In the event of any merger, reorganization, consolidation, recapitalization, stock dividend, stock split or other change in corporate structure affecting the Stock, such substitution or adjustment shall be made in the aggregate number of shares reserved for issuance under the Plan, in the number and option price of shares subject to outstanding Options granted under the Plan, and in the number of shares and base price subject to outstanding Stock Appreciation Rights granted under the Plan, and in the number of shares subject to other outstanding awards granted under the Plan as may be determined to be appropriate by the Committee, in its sole discretion, provided that the number of shares subject to any award shall always be a whole number. Such adjusted option price shall also be used to determine the amount payable by the Company upon the exercise of any Stock Appreciation Right associated with any Stock Option. In addition, the Committee, in its sole discretion, shall determine the amount of cash to which the recipient of a Stock Appreciation Right not associated with an Option shall be entitled upon exercise so that there will be no increase or decrease in the cash to which the recipient shall be entitled upon exercise by reason of such event. In addition, in the event of any merger or other corporate transaction or event which results in shares of Stock being purchased for cash, or being exchanged for or converted into cash or the right to receive cash, the Committee, in its sole discretion, and on such terms and conditions as it deems appropriate, may provide that any Stock Option, Stock Appreciation Right, or Restricted Stock shall be converted into the right to receive an amount of cash equal to the amount of cash, if any, that would have been received, in the event of such merger or corporate transaction or event, if such Stock Option, Stock Appreciation Right, or Restricted Stock had been fully exercisable or payable, or vested and had been exercised or paid immediately prior to such merger or other corporate transaction or event to the extent of the cash value thereof, and, upon such conversion, such Stock Option, Stock Appreciation Right, or Restricted Stock (including any such Stock Option, Stock Appreciation Right, or Restricted Stock which, under the terms of such merger or other corporate transaction or event, would have no cash value) shall be cancelled.

SECTION 4. ELIGIBILITY.

Officers, consultants and other key employees of the Company and its Subsidiaries and Affiliates (but excluding members of the Committee and any person who serves only as a director) who are responsible for or contribute to the management, growth and/or profitability of the business of the Company and/or its Subsidiaries and Affiliates are eligible to be granted awards under the Plan.

SECTION 5. STOCK OPTIONS.

Stock Options may be granted alone, in addition to or in tandem with other awards granted under the Plan and/or cash awards made outside of the Plan. Any Stock Option granted under the Plan shall be in such form as the Committee may from time to time approve.

Stock Options granted under the Plan may be of two types: (i) Incentive Stock Options and (ii) Non-Qualified Stock Options.

The Committee shall have the authority to grant to any optionee Incentive Stock Options, Non-Qualified Stock Options, or both types of Stock Options (in each case with or without Stock Appreciation Rights); provided, however that Incentive Stock Options shall only be granted to an individual who, at the time of grant, is an employee of the Company or a Subsidiary.

Options granted under the Plan shall be subject to the following terms and conditions and shall contain such additional terms and conditions, not inconsistent with the terms of the Plan, as the Committee shall deem desirable:

(a) Option Price. The option price per share of Stock purchasable under a Stock Option shall be determined by the Committee at the time of grant but shall not be less than 100% of Fair Market Value as of the date of grant.

(b) Option Term. The term of each Stock Option shall be fixed by the Committee, but no Stock Option shall be exercisable more than ten years after the date the Option is granted. Additionally, no Incentive Stock Option may be granted after January 1, 2011.

(c) Exercisability. Stock Options shall be exercisable at such time or times and subject to such terms and conditions as shall be determined by the Committee at or after grant, provided, however, that, except as provided in Section 5(f), (g) and (h), unless otherwise determined by the Committee at or after grant, no Stock Option shall be exercisable prior to the first anniversary date of the granting of the Option. If the Committee provides, in its sole discretion, that any Stock Option is exercisable only in installments, the Committee may waive such installment exercise provisions at any time at or after grant in whole or in part, based on such factors as the Committee shall determine, in its sole discretion.

(d) Method of Exercise. Subject to whatever installment exercise provisions apply under Section 5(c), Stock Options may be exercised in whole or in part at any time during the option period, by giving written notice of exercise to the Company specifying the number of shares to be purchased.

Such notice shall be accompanied by payment in full of the purchase price, either by check, note or such other instrument as the Committee may accept. Except as otherwise prohibited by law, as determined by the Committee, in its sole discretion, at or after grant, payment in full or in part may also be made (i) in the form of Stock subject to an award (based, in each case, on the Fair Market Value of the Stock on the date the option is exercised, as determined by the Committee); provided, however, that, in the case of an Incentive Stock Option, the right to make a payment in the form of already owned shares may be authorized only at the time the option is granted or (ii) through the delivery of a notice that the optionee has placed a market sell order with a broker with respect to shares of Stock then issuable upon exercise of the Option, and that the broker has been directed to pay a sufficient portion of the net proceeds of the sale to the Company in satisfaction of the Option exercise price, provided that payment of such proceeds is made to the Company prior to the delivery of any shares of Stock by the Company.

No shares of Stock shall be issued until full payment therefor has been made. An optionee shall generally have the rights to dividends or other rights of a stockholder with respect to shares subject to the Option when the optionee has given written notice of exercise, has paid in full for such shares, and, if requested, has given the representation described in Section 9(a).

(e) Transferability of Options. Except as otherwise determined by the Committee in its sole discretion and set forth in the applicable Stock Option agreement, no Stock Option shall be transferable by the optionee otherwise than by will or by the laws of descent and distribution, and all Stock Options shall be exercisable, during the optionee's lifetime, only by the optionee; provided, however, NQSOs held by a participant may be transferred to such family members or family trusts as the Committee in its sole discretion shall approve, unless otherwise restricted from such transfer under the terms of the Grant.

(f) Termination by Death. Subject to Section 5(j), if an optionee's employment by or consultancy with the Company and any Subsidiary or Affiliate terminates by reason of death, any Stock Option held by such optionee may thereafter be exercised, to the extent such option was exercisable at the time of death or on such accelerated basis as the Committee may determine at or after grant (or as may be determined in accordance with procedures established by the Committee), by the legal representative of the estate or by the legatee of the optionee under the will of the optionee, for a period of three years (or such other period as the Committee may specify at grant) from the date of such death or until the expiration of the stated term of such Stock Option, whichever period is the shorter.

(g) Termination by Reason of Disability. Subject to Section 5(j), if an optionee's employment by or consultancy with the Company and any Subsidiary or Affiliate terminates by reason of Disability, any Stock Option held by such optionee may thereafter be exercised by the optionee, to the extent it was exercisable at the time of termination or on such accelerated basis as the Committee may determine at or after grant (or as may be determined in accordance with procedures established by the Committee), for a period of three years (or such other period as the Committee may specify at grant) from the date of such termination of employment or consultancy or until the expiration of the stated term of such Stock Option, whichever period is the shorter; provided, however, that, if the optionee dies within such three-year period (or such other period as the Committee shall specify at grant), any unexercised Stock Option held by such optionee shall thereafter be exercisable to the extent to which it was exercisable at the time of death for a period of twelve months from the date of such death or until the expiration of the stated term of such Stock Option, whichever period is the shorter. In the event of termination of employment by reason of Disability, if an Incentive Stock Option is exercised after the expiration of the exercise periods that apply for purposes of Section 422 of the Code, such Stock Option will thereafter be treated as a Non-Qualified Stock Option.

(h) Termination by Reason of Retirement. Subject to Section 5(j), if an optionee's employment by or consultancy with the Company and any Subsidiary or Affiliate terminates by reason of Normal or Early Retirement, any Stock Option held by such optionee may thereafter be exercised by the optionee, to the extent it was exercisable at the time of such Retirement or on such accelerated basis as the Committee may determine at or after grant (or as may be, determined in accordance with procedures established by the Committee), for a period of three years (or such other period as the Committee may specify at grant) from the date of such termination of employment or consultancy or the expiration of the stated term of such Stock Option, whichever period is the shorter; provided, however, that, if the optionee dies within such three-year period (or such other period as the Committee may specify at grant), any unexercised Stock Option held by such optionee shall thereafter be exercisable, to the extent to which it was exercisable at the time of death, for a period of twelve months from the date of such death or until the expiration of the stated term of such Stock Option, whichever period is the shorter. In the event of termination of employment by reason of Retirement, if an Incentive Stock Option is exercised after the expiration of the exercise periods that apply for purposes of Section 422 of the Code, the option will thereafter be treated as a Non-Qualified Stock Option.

(i) Other Termination. Unless otherwise determined by the Committee (or pursuant to procedures established by the Committee) at or after grant, if an optionee's employment by or consultancy with the Company and any Subsidiary or Affiliate terminates for any reason other than death, Disability or Normal or Early Retirement, the Stock Option shall thereupon terminate, except that such Stock Option may be exercised for the lesser of three months or the balance of such Stock Option's term if the optionee is involuntarily terminated by the Company and any Subsidiary or Affiliate without Cause. For purposes of this Plan, "Cause" means the conviction of, or plea of nolo contendere to a felony by the participant, or a participant's willful misconduct or dishonesty, any of which is directly and materially harmful to the business or reputation of the Company or any Subsidiary or Affiliate.

(j) Incentive Stock Options. Anything in the Plan to the contrary notwithstanding, no term of this Plan relating to Incentive Stock Options shall be interpreted, amended or altered, nor shall any discretion or authority granted under the Plan be so exercised, so as to disqualify the Plan under Section 422 of the Code, or, without the consent of the optionee(s) affected, to disqualify any Incentive Stock Option under such Section 422.

To the extent required for "incentive stock option" status under Section 422(b)(7) of the Code (taking into account applicable Internal Revenue Service regulations and pronouncements), the Plan shall be deemed to provide that the aggregate Fair Market Value (determined as of the time of grant) of the stock with respect to which Incentive Stock Options are exercisable for the first time by the optionee during any calendar year under the Plan and/or any other stock option plan of the Company or any Subsidiary or parent corporation (within the meaning of Section 424 of the Code) after 1986 shall not exceed $100,000. If the aggregate Fair Market Value exceeds $100,000, then those options in excess of $100,000 will not be treated as ISOs. Those shares not treated as ISOs will be taxed at ordinary income rates on exercise. If Section 422 is hereafter amended to delete the requirement now in Section 422(b)(7) that the plan text expressly provide for the $100,000 limitation set forth in Section 422(b)(7), then this paragraph of Section 5(j) shall no longer be operative.

(k) Buyout Provisions. The Committee may at any time offer to buyout for a payment in cash, Stock or Restricted Stock any Option previously granted, based on such terms and conditions as the Committee shall establish and communicate to the optionee at the time that such offer is made.

(l) Settlement Provisions. If the option agreement so provides at grant or is amended after grant and prior to exercise to so provide (with the optionee's consent), the Committee may require that all or part of the shares to be issued with respect to the spread value of an exercised Option take the form of Restricted Stock, which shall be valued on the date of exercise on the basis of the Fair Market Value (as determined by the Committee) of such Restricted Stock determined without regard to the forfeiture restrictions involved.

(m) 10% Stockholders. No Incentive Stock Option may be granted under this Plan to any employee who, at the time the Incentive Stock Option is granted, owns, or is considered as owning, within the meaning of Section 422 of the Internal Revenue Code, shares possessing more than ten percent (10%) of the total combined voting power or value of all classes of stock of the Company, a Subsidiary or a parent corporation (within the meaning of Section 424 of the Code) unless the option price under such Option is at one hundred ten percent (110%) of the Fair Market Value of a share of Stock on the date such Option is granted and the duration of such Option is no more than five (5) years.

SECTION 6. STOCK APPRECIATION RIGHTS.

(a) Grant and Exercise. Stock Appreciation Rights may be granted separately or in conjunction with all or part of any Stock Option granted under the Plan. In the case of a Non-Qualified Stock Option, such rights may be granted either at or after the time of the grant of such Stock Option. In the case of an Incentive Stock Option, such rights may be granted only at the time of the grant of such Stock Option.

A Stock Appreciation Right or applicable portion thereof granted with respect to a given Stock Option shall terminate and no longer be exercisable upon the termination or exercise of the related Stock Option, subject to such provisions as the Committee may specify at grant where a Stock Appreciation Right is granted with respect to less than the full number of shares, covered by a related Stock Option.

A Stock Appreciation Right may be exercised by a recipient, subject to Section 6(b), in accordance with the procedures established by the Committee for such purpose. Upon such exercise, the recipient shall be entitled to receive an amount determined in the manner prescribed in Section 6(b). Stock Options relating to exercised Stock Appreciation Rights shall no longer be exercisable to the extent that the related Stock Appreciation Rights have been exercised.

(b) Terms and Conditions. Stock Appreciation Rights shall be subject to such terms and conditions, not inconsistent with the provisions of the Plan, as shall be determined from time to time by the Committee, including the following:

(i) Stock Appreciation Rights awarded with no associated Stock Option shall be exercisable in accordance with their terms and Stock Appreciation Rights granted in association with Stock Options shall be exercisable only at such time or times and to the extent that the Stock Options to which they relate shall be exercisable in accordance with the provisions of Section 5 and this Section 6 of the Plan. The exercise of Stock Appreciation Rights held by recipients who are subject to Section l6(b) of the Exchange Act shall comply with Rule 16b-3 thereunder, to the extent applicable;

(ii) Upon the exercise of a Stock Appreciation Right granted in association with a Stock Option, a recipient shall be entitled to receive an amount in cash and/or shares of Stock, as the Committee in its sole discretion shall determine, equal in value to the excess of the Fair Market Value of one share of Stock over the option price per share specified in the associated Stock Option multiplied by the number of shares in respect of which the Stock Appreciation Right shall have been exercised. Upon the exercise of a Stock Appreciation Right awarded with no associated Stock Option, a recipient shall be entitled to receive an amount in cash equal in value to the excess, if any, of the Fair Market Value of a number of shares of Stock specified in the award at the date of exercise of the Stock Appreciation Right over the Fair Market Value of such number of shares of Stock at the date of grant of the Stock Appreciation Right. When payment is to be made in shares, the number of shares to be paid shall be calculated on the basis of the Fair Market Value of the shares on the date of exercise. When payment is to be made in cash to a recipient subject to Section 16(b) of the Exchange Act, such amount shall be calculated on the basis of the closing price of the stock on the New York Stock Exchange during the applicable period referred to in Rule 16b-3(e) under the Exchange Act to the extent applicable;

(iii) Stock Appreciation Rights shall not be transferable by the recipient thereof otherwise than by will or by the laws of descent and distribution, and all Stock Appreciation Rights shall be exercisable, during the recipient's lifetime, only by the recipient; and

(iv) Upon the exercise of a Stock Appreciation Right, any Stock Option or part thereof to which such Stock Appreciation Right is associated shall be deemed to have been exercised for the purpose of the limitation set forth in Section 3 of the Plan on the number of shares of Stock to be issued under the Plan.

SECTION 7. RESTRICTED STOCK

(a) Administration. Shares of Restricted Stock may be issued either alone, in addition to or in tandem with other awards granted under the Plan and/or cash awards made outside of the Plan. The Committee shall determine the eligible persons to whom, and the time or times at which, grants of Restricted Stock will be made, the number of shares to be awarded, the price to be paid by the recipient of Restricted Stock (subject to Section 7(b)), the time or times within which such awards may be subject to forfeiture, and all other terms and conditions of the awards.

The Committee may condition the grant of Restricted Stock upon the attainment of specified performance goals or other factors as the Committee may determine, in its sole discretion.

The provisions of Restricted Stock awards need not be the same with respect to each recipient.

(b) Awards and Certificates. The prospective recipient of a Restricted Stock Award shall not have any rights with respect to such award, unless and until such recipient has executed an agreement evidencing the award and has delivered a fully executed copy thereof to the company, and has otherwise complied with the applicable terms and conditions of such award. Each award shall be subject to the following terms and conditions:

(i) The purchase price for shares of Restricted Stock shall be equal to or greater than their par value;

(ii) Awards of Restricted Stock must be accepted within a period of sixty (60) days (or such shorter period as the Committee may specify at grant) after the award date, by executing a Restricted Stock Award agreement and paying whatever price is required under Section 7(b)(i);

(iii) Each participant receiving a Restricted Stock Award shall be issued a stock certificate in respect of such shares of Restricted Stock. Such certificate shall be registered in the name of such participant, and shall bear an appropriate legend referring to the terms, conditions, and restrictions applicable to such award; and

(iv) The Committee shall require that the stock certificates evidencing such shares be held in custody by the Company until the restrictions, if any, thereon shall have lapsed, and that as a condition of any Restricted Stock Award, the participant shall have delivered a stock power, endorsed in blank, relating to the Stock covered by such award.

(c) Restrictions and Conditions. The shares of Restricted Stock awarded pursuant to this Section 7 shall be subject to the following restrictions and conditions.

(i) Subject to the provisions of this Plan and the award agreement, during a period set by the Committee commencing with the date of such award (the "Restriction Period"), the participant shall not be permitted to sell, transfer pledge or assign shares of Restricted Stock awarded under the Plan. The Restriction Period shall in no event be less than three years from the date of award unless the restrictions lapse due to the attainment of performance criteria, in which case the Restriction Period shall in no event be less than one year from the date of grant. Within these limits, the Committee, in its sole discretion, may provide for the lapse of such restrictions in installments and may accelerate or waive such restrictions in whole or in part, based on service performance and/or such other factors or criteria as the Committee may determine, in its sole discretion;

(ii) Except as provided in this paragraph (ii) and Section 7(c)(i), the participant shall have, with respect to the shares of Restricted Stock, all of the rights of a stockholder of the Company, including the right to vote the shares and the right to receive any cash dividends. The Committee, in its sole discretion, as determined at the time of award, may permit or require the payment of cash dividends to be deferred and, if the Committee so determined, reinvested, subject to Section 9(e), in additional Restricted Stock to the extent shares are available under Section 3, or otherwise reinvested. Pursuant to Section 3 above, Stock dividends issued with respect to Restricted Stock shall be treated as additional shares of Restricted Stock that are subject to the same restrictions and other terms and conditions that apply to the shares with respect to which such dividends are issued;

(iii) Subject to the applicable provisions of the award agreement and this Section 7, upon termination of a participant's employment or consultancy with the Company and any Subsidiary or Affiliate for any reason during the Restriction Period, all shares still subject to the restriction will vest, or be forfeited, in accordance with the terms and conditions established by the Committee at or after grant. If any Restricted Stock is forfeited, the Company shall pay to the participant (or the estate of a deceased participant) an amount equal to the price the participant paid with respect to such Restricted Stock; and

(iv) If and when the Restriction Period expires without a prior forfeiture of the Restricted Stock subject to such Restriction Period, certificates for an appropriate number of unrestricted shares shall be delivered to the participant promptly.

SECTION 8. AMENDMENTS AND TERMINATION.

The Board may amend, alter, or discontinue the Plan, but no amendment, alteration, or discontinuation shall be made which would impair the rights of an optionee or participant under a Stock Option, Stock Appreciation

Right, or Restricted Stock Award theretofore granted, without the optionee's or participant's consent, or which, without the approval of the Company's stockholders, would:

(a) except as expressly provided in this Plan, increase the total number of shares reserved for the purpose of the Plan;

(b) change the employees or class of employees eligible to participate in the Plan;

(c) extend the maximum option period under Section 5(b) of the Plan; or

(d) otherwise materially alter the terms of the Plan.

The Committee may amend the terms of any Stock Option or other award theretofore granted, prospectively or retroactively, but, subject to Section 3 above, no such amendment shall impair the rights of any holder without the holder's consent. Additionally, except for adjustments permitted under Section 3 of the Plan, no award shall be repriced or regranted through cancellation, or modified without stockholder approval, if the effect would be to reduce the exercise price for the shares underlying such award.

Subject to the above provisions, the Board shall have broad authority to amend the Plan to take into account changes in applicable securities and tax laws and accounting rules, as well as other developments.

SECTION 9. GENERAL PROVISIONS.

(a) The Committee may require each person purchasing shares pursuant to a Stock Option to represent to and agree with the Company in writing that the optionee is acquiring the shares for investment and without a view to distribution thereof. The certificates for such shares may include any legend which the Committee deems appropriate to reflect any restrictions on transfer.

The Committee may condition the exercise of an Option or the issuance and delivery of Stock upon the listing, registration or qualification of the Stock upon a securities exchange or under applicable securities laws.

All certificates for shares of Stock or other securities delivered under the Plan shall be subject to such stock-transfer orders and other restrictions as the Committee may deem advisable under the rules, regulations, and other requirements of the Securities and Exchange Commission, any stock exchange upon which the Stock is then listed, and any applicable Federal or state securities law, and the Committee may cause a legend or legends to be put on any such certificates to make appropriate reference to such restrictions.

(b) Nothing contained in this Plan shall prevent the Board from adopting other or additional compensation arrangements, subject to stockholder approval if such approval is required; and such arrangements may be either generally applicable or applicable only in specific cases.

(c) The making of an award under this Plan shall not confer upon any employee of the Company or any Subsidiary or Affiliate any right to continued employment with the Company or a Subsidiary or Affiliate, as the case may be, nor shall it interfere in any way with the right of the Company or a Subsidiary or Affiliate to terminate the employment of any of its employees at any time.

(d) No later than the date as of which an amount first becomes includable in the gross income of the participant for Federal income tax purposes with respect to any award under the Plan, the participant shall pay to the Company, or make arrangements satisfactory to the Committee regarding the payment of, any Federal, state, or local taxes of any kind required by law to be withheld with respect to such amount. Unless otherwise determined by the Committee, withholding obligations may be settled with Stock, including Stock that is part of the award that gives rise to the withholding requirement. The obligations of the Company under the Plan shall be conditional on such payment or arrangements and the Company and its Subsidiaries or Affiliates shall, to the extent permitted by law, have the right to deduct any such taxes from any payment of any kind otherwise due to the participant.

(e) The actual or deemed reinvestment of dividends or dividend equivalents in additional Restricted Stock at the time of any dividend payment shall only be permissible if sufficient shares of Stock are available under Section 3 for reinvestment (taking into account then outstanding Stock Options).

(f) The Plan and all awards made and actions taken thereunder shall be governed by and construed in accordance with the laws of the State of Delaware.

SECTION 10. EFFECTIVE DATE OF PLAN.

The Plan was originally effective January 1, 2001; and approved by the holders of a majority of the shares of the Company's Common Stock on March 28, 2001. The first Amendment and Restatement of the Plan was effective as of January 1, 2003, and approved by the holders of a majority of the shares of the Company's Common Stock on March 25, 2003. This Amendment of the Plan is effective as of January 1, 2004, subject to approval by a majority of the shares of the Company's Common Stock at the first meeting of stockholders to be held in 2004. Any grants made under the Plan prior to such approval shall be effective when made (unless otherwise specified by the Committee at the time of grant), but shall be conditioned on, and subject to, such approval of the Plan by such stockholders. Notwithstanding any other provision of the Plan to the contrary, no Option, or Stock Appreciation Right may be exercised, and no Restricted Stock Award shall become vested until such approval.

SECTION 11. TERM OF PLAN.

No Stock Option, Stock Appreciation Right, or Restricted Stock Award shall be granted pursuant to this Amended and Restated Plan on or after December 31, 2006, but awards granted prior to such date may extend beyond that date.

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: June 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: June 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 April 30, 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: June 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 April 30, 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: June 14, 2004

/s/ Robert S. Weiss

Robert S. Weiss
Executive Vice President and
Chief Financial Officer