

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13E-4
ISSUER TENDER OFFER STATEMENT (PURSUANT TO
SECTION 13(E)(1) OF THE SECURITIES EXCHANGE
ACT OF 1934)
(AMENDMENT NO. 8)

THE COOPER COMPANIES, INC.
(NAME OF ISSUER)
THE COOPER COMPANIES, INC.
(NAME OF PERSON(S) FILING STATEMENT)

10 5/8% CONVERTIBLE SUBORDINATED RESET DEBENTURES DUE 2005
(TITLE OF CLASS OF SECURITIES)

216648 AC 9
(CUSIP NUMBER OF CLASS OF SECURITIES)

ROBERT S. HOLCOMBE, ESQ.
SENIOR VICE-PRESIDENT AND GENERAL COUNSEL

THE COOPER COMPANIES, INC.
ONE BRIDGE PLAZA, 6TH FLOOR
FORT LEE, NEW JERSEY 07024
(201) 585-5100
(NAME, ADDRESS AND TELEPHONE NUMBER OF PERSON AUTHORIZED TO
RECEIVE NOTICES AND COMMUNICATIONS ON BEHALF OF THE PERSON(S) FILING STATEMENT)

WITH A COPY TO:
ERICA H. STEINBERGER, ESQ.
LATHAM & WATKINS
885 THIRD AVENUE
NEW YORK, NEW YORK 10022
(212) 906-1200

AUGUST 30, 1993
(DATE TENDER OFFER FIRST PUBLISHED, SENT OR GIVEN TO SECURITY HOLDERS)

CALCULATION OF FILING FEE

TRANSACTION VALUATION*

\$17,100,000

AMOUNT OF FILING FEE

\$3,420

* Based upon the acquisition of \$25,000,000 aggregate principal amount of 10 5/8% Convertible Subordinated Reset Debentures having a market value of \$550.00 per \$1,000 principal amount (the average of the high and low sale prices of the Debentures as reported on the New York Stock Exchange as of August 24, 1993) and, pursuant to the revised terms of the Exchange Offer, the acquisition of an additional \$5,000,000 aggregate principal amount of Debentures having a market value of \$670.00 per \$1,000 principal amount (the average of the high and low sale prices of the Debentures as reported on the New York Stock Exchange as of December 6, 1993, the last day prior to the date of this filing on which the Debentures traded).

[x] Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$3,420
Form or Registration No.: Schedule 13E-4 and Amendment No. 7 thereto (File No. 1-8597)
Filing Party: The Cooper Companies, Inc.
Date Filed: August 30, 1993, amended December 15, 1993

This Amendment No. 8 to the Schedule 13E-4 (the 'Statement') of The Cooper Companies, Inc. (the 'Company') filed on August 30, 1993, as previously amended, relates to the Company's amended exchange offer (the 'Exchange Offer') and consent solicitation (the 'Solicitation' and, together with the Exchange Offer, the 'Exchange Offer and Solicitation') made pursuant to the Company's Amended and Restated Offer to Exchange and Consent Solicitation dated December 15, 1993 (the 'Amended and Restated Offer to Exchange and Consent Solicitation') wherein the Company (i) offered to exchange up to \$30,000,000 aggregate principal amount of its 10 5/8% Convertible Subordinated Reset Debentures due 2005 (the 'Old Debentures') (out of \$39,384,000 aggregate principal amount outstanding) for \$725 principal amount of its 10% Senior Subordinated Secured Notes due 2003 and \$145 in cash per \$1,000 principal amount of Old Debentures and (ii) solicited the consents of holders of Old Debentures to (x) the proposed amendments to the indenture governing the Old Debentures (as previously supplemented, the 'Indenture') and (y) the waiver of any and all Defaults and Events of Default (as such terms are defined in the Indenture) and their consequences under the Old Debentures and the Indenture whether such Defaults or Events of Default are known or unknown, arising out of any actions, omissions or events occurring on or prior to the expiration date and if, on or prior to the expiration date, there is an acceleration of the Old Debentures based upon any Event of Default, the rescission of such acceleration and its consequences, in each case upon the terms and subject to the conditions set forth in the Amended and Restated Offer to Exchange and Consent Solicitation and the accompanying Letter of Transmittal and Consent. The Company hereby amends Items 8 and 9 of this Statement.

ITEM 8. ADDITIONAL INFORMATION.

Item 8(e) is hereby amended to add the following:

The information set forth in the Company's press releases dated January 14, 1994 and January 17, 1994 filed as Exhibit (a)(22) and Exhibit (a)(23), respectively, hereto is incorporated herein by reference in its entirety.

ITEM 9. MATERIAL TO BE FILED AS EXHIBITS.

Item 9 is hereby amended to add the following:

(a)(22) Press Release dated January 14, 1994 of The Cooper Companies, Inc.

(a)(23) Press Release dated January 17, 1994 of The Cooper Companies, Inc.

SIGNATURE

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

THE COOPER COMPANIES, INC.

/S/ ROBERT S. HOLCOMBE

By:
ROBERT S. HOLCOMBE
SENIOR VICE PRESIDENT
AND GENERAL COUNSEL

Dated: January 18, 1994

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION	SEQUENTIALLY NUMBERED PAGE
(a)(22)	Press Release dated January 14, 1994 of The Cooper Companies, Inc.....	
(a)(23)	Press Release dated January 17, 1994 of The Cooper Companies, Inc.....	

NEWS RELEASE

The Cooper Companies
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Floor
Fort Lee, NJ 07024 USA
201-585-5100
201-585-5355 (Fax)

CONTACTS:

Marisa A. Heine
Peter C. Harkins
D.F. King & Co., Inc.
(212) 269-5550
(212) 952-0137 (Fax)

FOR IMMEDIATE RELEASE

FORT LEE, NEW JERSEY, JANUARY 14, 1994 . . . The Cooper Companies, Inc. (NYSE:COO) (the 'Company') announced today that a verdict had been reached in the trial with respect to the charges in the federal criminal indictment against the Company and Gary Singer, a former Co-Chairman of the Company, relating to, among other things, an alleged securities 'trading scheme.' Mr. Singer was found guilty on 21 counts, including racketeering, conspiracy, mail fraud, wire fraud, money laundering and aiding and abetting violations by an investment advisor. The Company was found guilty on seven counts of mail fraud and wire fraud related to Mr. Singer's conduct, but acquitted of conspiracy and aiding and abetting charges.

Sentencing is expected to occur on March 25, 1994. The maximum penalty which could be imposed on the Company is the greatest of \$500,000 per count, twice the gross gain derived from each count or twice the gross loss suffered by the victim of each count. In addition to penalties, the court could impose a fine equal to restitution.

The Company, Gary Singer and Steven Singer, the Company's Executive Vice President and Chief Operating Officer, face various related charges contained in a civil complaint filed by the Securities and Exchange Commission.

NOTE TO EDITOR: The principal subsidiaries of The Cooper Companies, Inc. are CooperVision, Inc., CooperVision Pharmaceuticals, Inc., CooperSurgical, Inc. and Hospital Group of America, Inc. See press releases dated October 7, 1993 and January 7, 1994 for information regarding the Company's recent settlement of liability for breast implant litigation and completion of an exchange offer and consent solicitation relating to its 10 5/8% subordinated debentures.

NEWS RELEASE

CONTACTS:

Marisa A. Heine
Peter C. Harkins
D.F. King & Co., Inc.
(212) 269-5550

FOR IMMEDIATE RELEASE

THE COOPER COMPANIES, INC. ANNOUNCES
FINAL PRORATION FACTOR

FORT LEE, NEW JERSEY, January 17, 1994 . . . The Cooper Companies, Inc. (NYSE:C00) announced today that \$36,769,000 aggregate principal amount of the Company's 10 5/8% Convertible Subordinated Reset Debentures due 2005 was validly tendered pursuant to its exchange offer. The final proration factor is, therefore, 81.59%, subject to adjustment as a result of rounding up to the next highest integral multiple of \$1,000. On January 6, 1994, the expiration date of the offer, the Company accepted for payment and exchange, on a pro rata basis, \$30,000,000 principal amount of its Debentures, pursuant to the terms of its exchange offer. Under the terms of the offer, Debentureholders will receive \$725 principal amount of the Company's new 10% Senior Subordinated Secured Notes due 2003 and \$145 in cash for each \$1,000 principal amount of Debentures accepted for payment and exchange. The cash portion of the exchange offer consideration and the 10% Senior Subordinated Secured Notes will be mailed to Debentureholders who tendered in the exchange offer on or about January 19, 1994. After giving effect to the exchange, the Company will have outstanding approximately \$22,000,000 of new 10% Senior Subordinated Secured Notes and \$9,400,000 of Debentures.

NOTE TO EDITOR: The principal subsidiaries of The Cooper Companies, Inc. are CooperVision, Inc., CooperVision Pharmaceuticals, Inc., CooperSurgical, Inc. and Hospital Group of America, Inc.