

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K-A
ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

FOR THE FISCAL YEAR ENDED OCTOBER 31, 1993

COMMISSION FILE NO. 1-8597

THE COOPER COMPANIES, INC.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE
(STATE OR OTHER JURISDICTION OF
INCORPORATION)
1 BRIDGE PLAZA, FORT LEE, NEW JERSEY
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

94-2657368
(I.R.S. EMPLOYER
IDENTIFICATION NO.)
07024
(ZIP CODE)

201-585-5100
(REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE)

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

TITLE OF EACH CLASS	NAME OF EACH EXCHANGE ON WHICH REGISTERED
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Common Stock, \$.10 Par Value and associated Rights	New York Stock Exchange
10 5/8% Convertible Subordinated Reset Debentures due 2005	Pacific Stock Exchange
10% Senior Subordinated Secured Notes due 2003	New York Stock Exchange
	Pacific Stock Exchange
	Pacific Stock Exchange

SECURITIES REGISTERED PURSUANT TO SECTION 12(G) OF THE ACT:

None

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, and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Aggregate market value of the voting stock held by non-affiliates of the registrant as of December 31, 1993: Common Stock, \$.10 Par Value -- \$15,467,238

Number of shares outstanding of the registrant's common stock, as of December 31, 1993: 30,129,125

DOCUMENTS INCORPORATED BY REFERENCE:

None

The undersigned registrant hereby amends the following items, financial statements, exhibits or other portions of its Annual Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 on Form 10-K for the fiscal year ended October 31, 1993, as set forth below:

Item 9 -- Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.

Item 10 -- Directors and Executive Officers of the Registrant.

Item 11 -- Executive Compensation.

Item 12 -- Securities Ownership of Certain Beneficial Owners and Management.

Item 13 -- Certain Relationships and Related Transactions.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

During fiscal years 1993 and 1992, TCC neither changed its accountants nor reported a disagreement on Form 8-K on any matter of accounting principles or practices of financial statement disclosure.

PART III

The information required by Part III, Items 10, 11, 12 and 13, has been omitted from this Report pursuant to Instruction G(3) as it will be filed with the Securities and Exchange Commission by an amendment to this Report on Form 10-K-A.

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Amendment to be signed on its behalf by the undersigned, thereunto duly authorized.

THE COOPER COMPANIES, INC.
BY: /S/ ROBERT S. HOLCOMBE
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ROBERT S. HOLCOMBE
SENIOR VICE PRESIDENT
AND GENERAL COUNSEL

Dated: February 1, 1994