
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE TO

(Rule 14d-100)

**Tender Offer Statement under Section 14(d)(1) or 13(e)(1)
of the Securities Exchange Act of 1934**

The Cooper Companies, Inc.

(Name of Subject Company (Issuer))

The Cooper Companies, Inc.

(Name of Filing Persons (Issuer))

2.625% Convertible Senior Debentures due 2023

(Titles of Classes of Securities)

216648 AF 2

216648 AG 0

(CUSIP Number of Class of Securities)

Carol R. Kaufman
Senior Vice President of Legal Affairs, Secretary
& Chief Administrative Officer
6140 Stoneridge Mall Road, Suite 590
Pleasanton, California 94588
(925) 460-3600

(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications on Behalf of the Filing
Person)

With copy to:
Erica H. Steinberger, Esq.
Laura L. Gabriel, Esq.
Latham & Watkins LLP
885 Third Avenue
New York, New York 10022-4834
(212) 906 -1200

CALCULATION OF FILING FEE

Transaction Valuation*

\$115,000,000

Amount of Filing Fee**

\$4,519.50

* Estimated for purposes of calculating the filing fee only. The purchase price of the 2.625% Convertible Senior Debentures due 2023 (the "Securities"), is equal to 100% of the principal amount of those Securities, excluding accrued and unpaid interest and certain other amounts, if any. As of May 30, 2008, there was \$115,000,000 in aggregate principal amount of Securities outstanding, resulting in an aggregate maximum purchase price of \$115,000,000, excluding accrued and unpaid interest and certain other amounts, if any.

** The amount of the filing fee, calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), equals \$39.30 for each \$1,000,000 of the value of the transaction.

Check the 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: Not Applicable

Filing Party: Not Applicable

Form or Registration No. Not Applicable

Date Filed: Not Applicable

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third-party tender offer subject to Rule 14d-1.

issuer tender offer subject to Rule 13e-4.

going-private transaction subject to Rule 13e-3.

amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer:

INTRODUCTORY STATEMENT

As required by, pursuant to the terms of and subject to the conditions set forth in the indenture, dated as of June 25, 2003 (the “**Indenture**”), between The Cooper Companies, Inc., a Delaware corporation (the “**Company**”), and Wells Fargo Bank, National Association, as trustee (the “**Trustee**”), for the Company’s 2.625% Convertible Senior Debentures due 2023 (the “**Securities**”), this Tender Offer Statement on Schedule TO (“**Schedule TO**”) is filed by the Company with respect to the right of each holder (the “**Holder**”) of the Securities to sell and the obligation of the Company to repurchase the Securities as set forth in the Company Notice to Holders of 2.625% Convertible Senior Debentures due 2023, dated June 2, 2008 (the “**Company Notice**”), and the related notice materials filed as exhibits to this Schedule TO (which Company Notice and related notice materials, as amended or supplemented from time to time, collectively constitute the “**Put Option**”).

This Schedule TO is intended to satisfy the disclosure requirements of Rule 13e-4(c)(2) under the Securities Exchange Act of 1934, as amended.

Items 1 through 9.

The Company is the issuer of the Securities and is obligated to repurchase all of the Securities if validly surrendered by the Holders under the terms and subject to the conditions set forth in the Put Option. The Securities are convertible into cash and shares of common stock, \$0.10 par value per share, of the Company, if any, subject to the terms, conditions and adjustments specified in the Indenture and the Securities. The Company maintains its registered and principal executive offices at 6140 Stoneridge Mall Road, Suite 590, Pleasanton, California 94588 and the telephone number there is (925) 460-3600. As permitted by General Instruction F to Schedule TO, all of the information set forth in the Put Option is incorporated by reference into this Schedule TO.

Item 10. Financial Statements.

(a) Pursuant to Instruction 2 to Item 10 of Schedule TO, the Company’s financial condition is not material to a Holder’s decision whether to surrender the Securities to the Company because (i) the consideration being paid to Holders surrendering Securities consists solely of cash, (ii) the Put Option is not subject to any financing conditions, (iii) the Put Option applies to all outstanding Securities and (iv) the Company is a public reporting company that files reports electronically on EDGAR. The financial condition and results of operations of the Company and its subsidiaries are reported electronically on EDGAR on a consolidated basis.

(b) Not applicable.

Item 11. Additional Information.

(a) Not applicable.

(b) Not applicable.

Item 12. Exhibits.

(a)(1)(A) Company Notice to Holders of 2.625% Convertible Senior Debentures due 2023, dated June 2, 2008.

(a)(1)(B) Form W-9.

(a) (5) Press release issued by the Company on June 2, 2008.

(b) Credit Agreement, dated as of January 31, 2007, among The Cooper Companies, Inc., the lenders from time to time party thereto, KeyBank National Association, as sole bookrunner, lead arranger, administrative agent, swing line lender and LC issuer, Citigroup Global Markets Inc., as lead arranger, JPMorgan Chase Bank, N.A., as syndication agent, Union Bank of California, N.A. and BMO Capital Markets Financing Inc., as co-documentation agents, and BNP Paribas, The Royal Bank of Scotland PLC and SunTrust Bank, as managing agents, incorporated by reference to Exhibit 10.1 to the Company’s Current Report on Form 8-K filed with the Securities and Exchange Commission on February 6, 2007.

(d) Indenture, dated as of June 25, 2003, between the Company, as issuer, and Wells Fargo Bank, National Association, as Trustee, incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on June 25, 2003.

(g) Not applicable.

(h) Not applicable.

Item 13. Information Required by Schedule 13E-3.

Not applicable.

SIGNATURES

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.

By: _____ /s/ CAROL R. KAUFMAN
Name: Carol R. Kaufman
Title: Senior Vice President of Legal Affairs, Secretary & Chief
Administrative Officer

Date: June 2, 2008

INDEX TO EXHIBITS

Exhibit 99(a)(1)(A) Company Notice to Holders of 2.625% Convertible Senior Debentures due 2023, dated June 2, 2008.

Exhibit 99(a)(1)(B) Form W-9.

Exhibit 99(a)(5) Press release issued by the Company on June 2, 2008.

Exhibit 99(b) Credit Agreement, dated as of January 31, 2007, among The Cooper Companies, Inc., the lenders from time to time party thereto, KeyBank National Association, as sole bookrunner, lead arranger, administrative agent, swing line lender and LC issuer, Citigroup Global Markets Inc., as lead arranger, JPMorgan Chase Bank, N.A., as syndication agent, Union Bank of California, N.A. and BMO Capital Markets Financing Inc., as co-documentation agents, and BNP Paribas, The Royal Bank of Scotland PLC and SunTrust Bank, as managing agents, incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on February 6, 2007.

Exhibit 99(d) Indenture, dated as of June 25, 2003, between the Company, as issuer, and Wells Fargo Bank, National Association, as Trustee, incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on June 25, 2003.

COMPANY NOTICE
TO HOLDERS OF
2.625% Convertible Senior Debentures due 2023
ISSUED BY
THE COOPER COMPANIES, INC.
CUSIP NUMBERS: 216648 AF 2 and 216648 AG 0

NOTICE IS HEREBY GIVEN pursuant to the terms and conditions of the Indenture, dated as of June 25, 2003 (the “**Indenture**”), between The Cooper Companies, Inc., a Delaware corporation (the “**Company**”), and Wells Fargo Bank, National Association, as trustee (the “**Trustee**”), that at the option of each holder (the “**Holder**”) of the Company’s 2.625% Convertible Senior Debentures due 2023 (each a “**Security**” and together, the “**Securities**”), the Securities will be repurchased by the Company for \$1,000 in cash per \$1,000 principal amount of the Securities (the “**Repurchase Price**”) plus accrued and unpaid interest and Additional Interest Amounts (as such term is defined in the Indenture), if any, to, but not including, July 1, 2008 (such date, or such later date to which such date may be extended under limited circumstances as discussed in Section 2.1 hereof, the “**Repurchase Date**”), subject to the terms and conditions of the Indenture, the Securities and this notice (the “**Company Notice**”) and related notice materials, as amended and supplemented from time to time (the “**Put Option**”). Holders may surrender their Securities at any time prior to 5:00 p.m., New York City time, on Monday, June 30, 2008 (such date and time, or such later date and time to which the Put Option may be extended under limited circumstances as discussed in Section 2.1 hereof, the “**Expiration Date**”). This Company Notice is being sent to Holders pursuant to the provisions of Section 4.1 of the Indenture and paragraph 6 of the Securities. All capitalized terms used but not specifically defined in this Company Notice shall have the meanings given to such terms in the Indenture and the Securities.

To exercise your option to have the Company repurchase the Securities and receive the Repurchase Price, you must validly surrender the Securities prior to the Expiration Date. Securities surrendered for repurchase may be withdrawn at any time prior to the Expiration Date. The right of Holders to surrender Securities for repurchase in the Put Option expires on the Expiration Date.

As of the date of this Company Notice, all custodians and beneficial holders of the Securities hold the Securities through Depository Trust Company (“DTC”) accounts and there are no certificated Securities in non-global form. Accordingly, all Securities surrendered for repurchase hereunder must be delivered through the transmittal procedures of DTC as described more fully below.

The Paying Agent is:
Wells Fargo Bank,
National Association

*By Regular, Registered or Certified
Mail or Overnight Courier:*
Wells Fargo Bank, National Association Attention: Corporate
Trust Department
707 Wilshire Boulevard., 17th Floor
Los Angeles, CA 90017

For Information:
(213) 614-2588

By Facsimile:
(213) 614-3355
Attention: Corporate Trust Department

Confirm Receipt of Facsimile Only:
(213) 614-2588

Additional copies of this Company Notice may be obtained from the Paying Agent at its addresses set forth above.

The date of this Company Notice is June 2, 2008.

TABLE OF CONTENTS

	<u>Page</u>
<u>SUMMARY TERM SHEET</u>	1
<u>IMPORTANT INFORMATION CONCERNING THE PUT OPTION</u>	3
1. <u>Information Concerning The Company</u>	3
2. <u>Information Concerning The Securities</u>	3
2.1. <u>The Company's Obligation to Repurchase the Securities</u>	3
2.2. <u>Repurchase Price</u>	4
2.3. <u>Conversion Rights of the Securities</u>	4
2.4. <u>Market for the Securities and the Company's Common Stock</u>	4
2.5. <u>Redemption</u>	5
2.6. <u>Fundamental Change</u>	5
2.7. <u>Ranking</u>	5
2.8. <u>Dividends</u>	6
3. <u>Procedures To Be Followed By Holders Electing To Surrender Securities For Repurchase</u>	6
3.1. <u>Method of Delivery</u>	6
3.2. <u>Agreement to be Bound by the Terms of the Put Option</u>	6
3.3. <u>Delivery of Securities.</u>	7
4. <u>Right Of Withdrawal</u>	8
5. <u>Payment For Surrendered Securities</u>	8
6. <u>Securities Acquired</u>	9
7. <u>Plans Or Proposals Of The Company</u>	9
8. <u>Interests Of Directors, Executive Officers And Affiliates Of The Company In The Securities</u>	9
9. <u>Repurchases Of Securities By The Company And Its Affiliates</u>	10
10. <u>Certain United States Federal Income Tax Considerations</u>	10
11. <u>Additional Information</u>	13
12. <u>No Solicitations</u>	13
13. <u>Definitions</u>	13
14. <u>Conflicts</u>	13

No person has been authorized to give any information or to make any representations other than those contained in the Put Option and, if given or made, such information or representations must not be relied upon as having been authorized. The Put Option does not constitute an offer to buy or the solicitation of an offer to sell securities in any circumstances or jurisdiction in which such offer or solicitation is unlawful. The delivery of the Put Option shall not under any circumstances create any implication that the information contained in the Put Option is current as of any time subsequent to the date of such information. None of the Company or its board of directors or employees are making any representation or recommendation to any Holder as to whether or not to surrender such Holder's Securities. You should consult your own financial and tax advisors and must make your own decision as to whether to surrender your Securities for repurchase and, if so, the amount of Securities to surrender.

SUMMARY TERM SHEET

The following are answers to some of the questions that you may have about the Put Option. To understand the Put Option fully and for a more complete description of the terms of the Put Option, we urge you to read carefully the remainder of this Company Notice because the information in this summary is not complete. We have included page references to direct you to a more complete description of the topics in this summary.

Who is offering to repurchase my securities?

The Cooper Companies, Inc. is obligated, at your option, to repurchase your validly surrendered Securities. (Page 3)

Why is the Company offering to repurchase my securities?

The right of each Holder of the Securities to surrender and the obligation of the Company to repurchase the Securities pursuant to the Put Option is a term of the Securities and has been a right of Holders from the time the Securities were issued on June 25, 2003. The purpose of furnishing you with this Company Notice is to comply with Section 4.1(b) of the Indenture and paragraph 6 of the Securities. We are required to repurchase the Securities of any Holder who validly surrenders such Holders Securities pursuant to the terms of the Securities and the Indenture. (Pages 3-4)

What securities are you obligated to repurchase?

We are obligated to repurchase all of the Securities validly surrendered at the option of the Holder. As of May 30, 2008, there was \$115,000,000 aggregate principal amount of Securities outstanding. The Securities were issued under the above-referenced Indenture. (Pages 3-4)

How much will you pay and what is the form of payment?

Pursuant to the terms of the Indenture and the Securities, we will pay, in cash, the Repurchase Price, which is equal to \$1,000 per \$1,000 principal amount of the Securities plus accrued and unpaid interest and Additional Interest Amounts, if any, to, but not including, the Repurchase Date, with respect to any and all Securities validly surrendered for repurchase and not withdrawn. (Page 4)

How can I determine the market value of the Securities?

There is no established reporting system or market for trading the Securities. However, we believe the Securities currently are traded over-the-counter (or, in the case of Securities with CUSIP 216648 AF 2, in the PORTAL Market of the NASDAQ Stock Market, Inc. (“**PORTAL**”). To the extent that the Securities are traded, prices of the Securities may fluctuate widely depending on trading volume, the balance between buy and sell orders, prevailing interest rates, the Company’s operating results, the market price and implied volatility of the Company’s common stock, par value \$0.10 per share (the “**Common Stock**”), and the market for similar securities. Holders are urged to obtain current market information for the Securities prior to making any decision with respect to the Put Option. The Common Stock of the Company into which the Securities are convertible is listed on the New York Stock Exchange (“**NYSE**”) under the symbol “**COO**.” On May 30, 2008, the closing sales price of the Common Stock on the NYSE was \$40.45 per share. (Pages 4-5)

What does the board of directors of the Company think of the Put Option?

The board of directors of the Company has not made any recommendation as to whether you should surrender your Securities for repurchase in the Put Option. You must make your own decision whether to surrender your Securities for repurchase in the Put Option and, if so, the amount of Securities to surrender. (Page 4)

When does the Put Option expire?

The Put Option expires on the Expiration Date, which is 5:00 p.m., New York City time, on Monday, June 30, 2008, or such later date and time to which the Put Option may be extended under limited circumstances as discussed in Section 2.1 hereof. We will not extend the period Holders have to accept the Put Option unless reasonably necessary to comply with applicable laws. (Pages 3-4)

What are the conditions to the repurchase by the Company of the Securities?

The repurchase by us of validly surrendered Securities is not subject to any condition other than such repurchase being lawful and satisfaction of the procedural requirements described in this Company Notice.

How do I surrender my Securities?

To surrender your Securities for repurchase pursuant to the Put Option, you must surrender the Securities through the transmittal procedures of DTC no later than the Expiration Date.

- Holders whose Securities are held by a broker, dealer, commercial bank, trust company or other nominee must contact such nominee if such Holder desires to surrender such Holder's Securities and instruct such nominee to surrender the Securities on the Holder's behalf through the transmittal procedures of DTC.
- Holders who are DTC participants should surrender their Securities electronically through DTC's Automated Tender Offer Program ("**ATOP**") system, subject to the terms and procedures of that system on or before the Expiration Date.

By surrendering your Securities through the transmittal procedures of DTC, you agree to be bound by the terms of the Put Option set forth in this Company Notice. (Pages 6-8)

If I surrender my Securities, when will I receive payment for them?

We will accept for payment all validly surrendered Securities promptly upon expiration of the Put Option. We will promptly forward to Wells Fargo Bank, National Association, as paying agent (the "**Paying Agent**"), prior to 10:00 a.m., New York City time, on the Repurchase Date, the appropriate amount of cash required to pay the Repurchase Price for the Securities validly surrendered and not withdrawn, and the Paying Agent will promptly distribute the cash to DTC, the sole record Holder. DTC will thereafter distribute the cash to its participants in accordance with its procedures. (Page 8)

Until what time can I withdraw previously surrendered Securities?

You can withdraw Securities previously surrendered for repurchase at any time prior to the Expiration Date. (Page 8)

How do I withdraw previously surrendered Securities?

To withdraw previously surrendered Securities, you must comply with the withdrawal procedures of DTC prior to the Expiration Date. (Page 8)

Do I need to do anything if I do not wish to surrender my Securities for repurchase?

No. If you do not surrender your Securities before the expiration of the Put Option, we will not repurchase your Securities and such Securities will remain outstanding subject to their existing terms. (Page 6)

If I choose to surrender some of my Securities for repurchase, do I have to surrender all of my Securities?

No. You may surrender all of your Securities, a portion of your Securities or none of your Securities for repurchase. If you wish to surrender a portion of your Securities for repurchase, however, you must surrender your Securities in a principal amount of \$1,000 or an integral multiple thereof. (Page 6)

If I do not surrender my Securities for repurchase, will I continue to be able to exercise my conversion rights?

Yes. If you do not surrender your Securities for repurchase, your conversion rights will not be affected. You will continue to have the right to convert each \$1,000 principal amount of a Security into cash and shares of Common Stock, if any, subject to the terms, conditions and adjustments specified in the Indenture and the Securities. (Page 4)

If I am a U.S. resident for U.S. federal income tax purposes, will I have to pay taxes if I surrender my Securities for repurchase in the Put Option?

The receipt of cash in exchange for Securities pursuant to the Put Option will be a taxable transaction for U.S. federal income tax purposes, and you may recognize gain, income, loss or deduction. You should consult with your tax advisor regarding the actual tax consequences to you. (Pages 10-12)

Who is the Paying Agent?

Wells Fargo Bank, National Association, the Trustee under the Indenture, is serving as the Paying Agent in connection with the Put Option. The Paying Agent's address and telephone and facsimile numbers are set forth on the front cover page of this Company Notice.

Who can I talk to if I have questions about the Put Option?

Questions and requests for assistance in connection with the surrender of Securities for repurchase in the Put Option may be directed to the Paying Agent at the address, telephone and facsimile numbers set forth on the front cover page of this Company Notice.

IMPORTANT INFORMATION CONCERNING THE PUT OPTION

1. Information Concerning The Company. The Company develops, manufactures and markets healthcare products, primarily medical devices through its two business units, CooperVision, Inc. (CVI) and CooperSurgical, Inc. (CSI). The Company was incorporated in Delaware in 1980. The Company maintains its registered and principal executive offices at 6140 Stoneridge Mall Road, Suite 590, Pleasanton, California 94588, and the telephone number there is (925) 460-3600.

2. Information Concerning The Securities. The Securities were issued under the Indenture, dated as of June 25, 2003, between The Cooper Companies, Inc. and Wells Fargo Bank, National Association, as Trustee. As of May 30, 2008, there was \$115,000,000 aggregate principal amount of Securities outstanding. The Securities mature on July 1, 2023.

2.1. The Company's Obligation to Repurchase the Securities. Pursuant to the terms of the Securities and the Indenture, the Company is obligated, at the Holder's option, to repurchase on the Repurchase Date, all Securities validly surrendered for repurchase and not withdrawn prior to the Expiration Date. This Put Option will expire on the Expiration Date, which is 5:00 p.m., New York City time, on Monday, June 30, 2008, or such later date and time to which the Put Option may be extended under limited circumstances as discussed in this Section 2.1. The Company reserves the right to make changes to the terms of the Put Option, including changing the Expiration Date and Repurchase Date, if reasonably necessary to comply with the Federal securities laws and regulations. Pursuant to Section 4.6 of the Indenture, the Company's compliance with such laws and regulations shall not in and of itself cause a breach of the Company's obligations with respect to the Put Option. If we make any change to this Put Option which we determine constitutes a material change, or if we waive a material condition to this Put Option, we will promptly disclose the change or waiver in a supplement to this Company Notice that we will distribute to Holders, and we will make a public announcement of such change or waiver promptly afterward by means of a press release. To comply with applicable laws, it may be necessary to extend the Expiration Date (and therefore

the Repurchase Date) for a period of five to ten business days, depending on the significance of the change or waiver, if the Put Option would otherwise expire during the five-to-ten business-day period. If we are required to extend the Expiration Date (and therefore the Repurchase Date), we will make a public announcement of such extension promptly by means of a press release. The repurchase by the Company of validly surrendered Securities is not subject to any condition other than such repurchase being lawful and the procedural requirements described in this Company Notice.

2.2. Repurchase Price. Pursuant to the terms of the Indenture and the Securities, the Repurchase Price to be paid by the Company for the Securities on the Repurchase Date is \$1,000 per \$1,000 principal amount of the Securities plus accrued and unpaid interest and Additional Interest Amounts, if any, to, but not including, the Repurchase Date. Unless the Company defaults in making payment of such Repurchase Price, interest and Additional Interest Amounts, if any, on Securities validly surrendered for repurchase by the Company, will cease to accrue on and after the Repurchase Date. The Repurchase Price will be paid in cash with respect to any and all Securities validly surrendered for repurchase and not withdrawn prior to the Expiration Date. Securities validly surrendered for repurchase will be accepted only in principal amounts equal to \$1,000 or integral multiples thereof.

The Repurchase Price is based solely on the requirements of the Indenture and the Securities and bears no relationship to the market price of the Securities or the Common Stock. Thus, the Repurchase Price may be significantly higher or lower than the market price of the Securities on the Repurchase Date. Holders of Securities are urged to obtain the best available information as to potential current market prices of the Securities and the Common Stock before making a decision whether to surrender their Securities for repurchase.

None of the Company or its board of directors or employees are making any recommendation to Holders as to whether to surrender or refrain from surrendering Securities for repurchase pursuant to the Put Option. Each Holder must make such Holder's own decision whether to surrender such Holder's Securities for repurchase and, if so, the principal amount of Securities to surrender based on such Holder's assessment of the current market value of the Securities and the Common Stock and other relevant factors.

2.3. Conversion Rights of the Securities. Holders that do not surrender their Securities for repurchase pursuant to the Put Option will maintain the right to convert their Securities into cash and Common Stock, if any, subject to the terms, conditions and adjustments specified in the Indenture and the Securities. Any Securities which are surrendered pursuant to the Put Option may be converted in accordance with the terms of the Indenture and the Securities only if such surrender has been validly withdrawn prior to the Expiration Date, as described in Section 4 below, and then only in accordance with the Indenture and the Securities. As of May 30, 2008, the Conversion Rate was 22.5201 shares per \$1,000 principal amount of Securities, subject to subsequent adjustment as set forth in the Indenture. The conversion agent for the Securities is Wells Fargo Bank, National Association. The conversion agent's address, telephone and facsimile numbers are set forth on the front cover page of this Company Notice.

2.4. Market for the Securities and the Company's Common Stock. There is no established reporting system or market for trading the Securities. However, we believe the Securities currently are traded over-the-counter (or, in the case of Securities with CUSIP 216648 AF 2, in the PORTAL market). To the extent that the Securities are traded, prices of the Securities may fluctuate widely depending on trading volume, the balance between buy and sell orders, prevailing interest rates, the Company's operating results, the market price and implied volatility of the Common Stock and the market for similar securities. Following our repurchase of Securities pursuant to the Put Option, Securities not repurchased pursuant to the Put Option may continue to be traded over-the-counter (or in the PORTAL market in the case of Securities with CUSIP 216648 AF 2); however, we anticipate that the trading market for the Securities will be even more limited. A debt security with a smaller outstanding principal amount available for trading (a smaller "float") may command a lower price and trade with greater volatility than would a comparable debt security with a larger float. Consequently, our repurchase of a significant amount of the Securities pursuant to the Put Option will reduce the float and may negatively affect the liquidity, market value and price

volatility of the Securities that remain outstanding following our repurchase of Securities pursuant to the Put Option. We cannot assure you that a market will exist for the Securities following our repurchase of Securities pursuant to the Put Option. The extent of the market for the Securities following our repurchase of Securities pursuant to the Put Option will depend upon, among other things, the remaining outstanding principal amount of the Securities at such time, the number of holders of Securities remaining at that time and the interest on the part of securities firms in maintaining a market in the Securities. As of the date of this Company Notice, all of the Securities are held in global form through DTC. As of May 30, 2008, there was \$115,000,000 aggregate principal amount of Securities outstanding and DTC was the sole record Holder of the Securities.

Our Common Stock is listed on the NYSE under the symbol "COO." The following table sets forth, for the calendar year quarters indicated, the high and low sales prices of our Common Stock as reported on the NYSE.

<u>Calendar Quarters</u>	<u>High</u>	<u>Low</u>
2008		
2nd Quarter (through May 30, 2008)	\$ 40.70	\$ 34.16
1st Quarter	41.66	29.71
2007		
4th Quarter	\$ 53.53	\$ 36.68
3rd Quarter	57.60	47.95
2nd Quarter	56.56	48.21
1st Quarter	53.00	43.52
2006		
4th Quarter	\$ 58.94	\$ 42.75
3rd Quarter	56.78	41.94
2nd Quarter	55.08	41.85
1st Quarter	56.80	49.50

On May 30, 2008, the closing sales price of the Common Stock on the NYSE was \$40.45 per share. As of May 30, 2008, there were approximately 44,992,632 shares of Common Stock outstanding. We urge you to obtain current market information for the Securities, to the extent available, and for the Common Stock before making any decision to surrender your Securities pursuant to the Put Option.

2.5. Redemption. Beginning July 1, 2008 (the "**Redemption Date**"), the Securities are redeemable for cash at any time at the option of the Company, in whole or in part, at a redemption price equal to 100% of the principal amount of Securities to be redeemed plus any accrued and unpaid interest and Additional Interest Amounts, if any, on those Securities to, but not including, the Redemption Date.

2.6. Fundamental Change. A Holder may require the Company to repurchase for cash any of the Holder's Securities not already repurchased if there is a Fundamental Change (as defined in the Indenture) on or prior to July 1, 2013 at a redemption price equal to 100% of the principal amount of Securities to be redeemed plus any accrued and unpaid interest and Additional Interest Amounts, if any, on those Securities to, but not including, the Fundamental Change Repurchase Date (as defined in the Indenture).

2.7. Ranking. The Securities are senior unsecured general obligations of the Company ranking equally with other existing and future senior unsecured indebtedness of the Company and ranking senior in right of payment to any future indebtedness of the Company that is expressly made subordinate to the Securities by the terms of such indebtedness.

Holders of our secured indebtedness have claims that are prior to your claims as holders of the Securities to the extent of the value of the assets securing that other indebtedness. Our revolving credit facility is secured by liens on a substantial portion of our assets. The Securities are effectively subordinated

to all such secured indebtedness. We are not restricted under the terms of the Securities from incurring additional indebtedness, including secured debt.

We conduct substantially all of our operations through our subsidiaries, and our subsidiaries do not guarantee the Securities. As a result, the Securities are effectively subordinated to the indebtedness and other liabilities of our subsidiaries, including those to trade creditors. The Securities do not restrict the ability of our subsidiaries to incur additional liabilities.

2.8. Dividends. The Holders of Securities are not entitled to dividends. Upon conversion into Common Stock, the Holders will be entitled to dividends, if any, made to holders of Common Stock.

3. Procedures To Be Followed By Holders Electing To Surrender Securities For Repurchase. Holders will not be entitled to receive the Repurchase Price for their Securities unless they validly surrender and do not withdraw the Securities prior to the Expiration Date. Only registered Holders are authorized to surrender their Securities for repurchase. Holders may surrender some or all of their Securities; however, any Securities surrendered must be in \$1,000 principal amount or an integral multiple thereof. If Holders do not validly surrender their Securities prior to the Expiration Date, their Securities will remain outstanding subject to the existing terms of the Securities.

3.1. Method of Delivery. As of the date of this Company Notice, all custodians and beneficial holders of the Securities hold the Securities through DTC accounts, and there are no certificated Securities in non-global form. Accordingly, all Securities surrendered for repurchase hereunder must be delivered through DTC's ATOP system. This Company Notice constitutes the notice described in Section 4.1(b) of the Indenture. A form of Repurchase Notice (as defined in the Indenture) is attached to this Company Notice as Annex B. The delivery of Securities via the ATOP system will satisfy Holders' notice requirements in the Indenture. Delivery of Securities and all other required documents, including delivery and acceptance through the ATOP system, is at the election and risk of the person surrendering such Securities.

3.2. Agreement to be Bound by the Terms of the Put Option. By surrendering your Securities through the transmittal procedures of DTC, a Holder acknowledges and agrees as follows:

- such Securities shall be repurchased as of the Repurchase Date pursuant to the terms and conditions set forth in this Company Notice;
- such Holder agrees to all of the terms and conditions set forth in this Company Notice;
- such Holder has received this Company Notice and acknowledges that this Company Notice provides the notice required pursuant to the Indenture;
- upon the terms and subject to the conditions set forth in this Company Notice, the Indenture and the Securities, and effective upon the acceptance for payment thereof, such Holder (i) irrevocably sells, assigns and transfers to the Company, all right, title and interest in and to all the Securities surrendered, (ii) releases and discharges the Company and its directors, officers, employees and affiliates from any and all claims such Holder may have now, or may have in the future arising out of, or related to, the Securities, including, without limitation, any claims that such Holder is entitled to receive additional principal or interest payments with respect to the Securities or to participate in any redemption or defeasance of the Securities or to convert the Securities and (iii) irrevocably constitutes and appoints the Paying Agent as the true and lawful agent and attorney-in-fact of such Holder with respect to any such surrendered Securities, with full power of substitution and resubstitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (a) deliver certificates representing such Securities, or transfer ownership of such Securities, on the account books maintained by DTC, together, in any such case, with all accompanying evidences of transfer and authenticity, to the Company, (b) present such Securities for transfer on the relevant security register and (c) receive all benefits or

otherwise exercise all rights of beneficial ownership of such Securities (except that the Paying Agent will have no rights to, or control over, funds from the Company, except as agent for the Company, for the Repurchase Price of any surrendered Securities that are repurchased by the Company), all in accordance with the terms set forth in this Company Notice;

- such Holder represents and warrants that such Holder (i) owns the Securities surrendered and is entitled to surrender such Securities and (ii) has full power and authority to surrender, sell, assign and transfer the Securities surrendered hereby and that when such Securities are accepted for repurchase and payment by the Company, the Company will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right;
- such Holder agrees, upon request from the Company, to execute and deliver any additional documents deemed by the Paying Agent or the Company to be necessary or desirable to complete the sale, assignment and transfer of the Securities surrendered;
- such Holder understands that all Securities validly surrendered for repurchase and not withdrawn prior to the Expiration Date will be repurchased at the Repurchase Price, in cash, pursuant to the terms and conditions of the Indenture, the Securities, the Company Notice and related notice materials, as amended and supplemented from time to time;
- payment for Securities repurchased pursuant to the Company Notice will be made by deposit of the Repurchase Price for such Securities with the Paying Agent, which will act as agent for surrendering Holders for the purpose of receiving payments from the Company and transmitting such payments to such Holders;
- surrenders of Securities may be withdrawn by written notice of withdrawal delivered pursuant to the procedures set forth in this Company Notice at any time prior to the Expiration Date;
- all authority conferred or agreed to be conferred pursuant to the terms of the Put Option hereby shall survive the death or incapacity of the undersigned and every obligation of the Holder and shall be binding upon the Holder's heirs, personal representatives, executors, administrators, successors, assigns, trustees in bankruptcy and other legal representatives;
- the delivery and surrender of the Securities is not effective, and the risk of loss of the Securities does not pass to the Paying Agent, until receipt by the Paying Agent of any and all evidences of authority and any other required documents in form satisfactory to the Company; and
- all questions as to the validity, form, eligibility (including time of receipt) and acceptance for payment of any surrender of Securities pursuant to the procedures described in this Company Notice and the form and validity (including time of receipt of notices of withdrawal) of all documents will be determined by the Company, in its sole direction, which determination shall be final and binding on all parties.

3.3. Delivery of Securities.

Securities Held Through a Custodian. A Holder whose Securities are held by a broker, dealer, commercial bank, trust company or other nominee must contact such nominee if such Holder desires to surrender such Holder's Securities and instruct such nominee to surrender the Securities for repurchase on the Holder's behalf through the transmittal procedures of DTC as set forth below in "—Securities in Global Form" prior to the Expiration Date.

Securities in Global Form. A Holder who is a DTC participant may elect to surrender to the Company such Holder's beneficial interest in the Securities by:

- delivering to the Paying Agent's account at DTC through DTC's book-entry system such Holder's beneficial interest in the Securities prior to the Expiration Date; and

- electronically transmitting such Holder's acceptance through the ATOP system, subject to the terms and procedures of that system prior to the Expiration Date.

In surrendering Securities through the ATOP system, the electronic instructions sent to DTC by the Holder or by a broker, dealer, commercial bank, trust company or other nominee on such Holder's behalf, and transmitted by DTC to the Paying Agent, will acknowledge, on behalf of DTC and the Holder, receipt by the Holder of and agreement to be bound by the terms of the Put Option, including those set forth above under "3.2 Agreement to be Bound by the Terms of the Put Option."

4. Right Of Withdrawal. Securities surrendered for repurchase may be withdrawn at any time prior to the Expiration Date. In order to withdraw Securities, Holders must comply with the withdrawal procedures of DTC prior to the Expiration Date. Securities withdrawn from the Put Option may be resurrendered by following the surrender procedures described in Section 3 above. In addition, Securities that are not accepted by us pursuant to the Put Option on or after the Expiration Date, may be withdrawn.

This means a Holder must deliver, or cause to be delivered, a valid withdrawal request through the ATOP system from the tendering DTC participant prior to the Expiration Date. The withdrawal notice must:

- specify the DTC Voluntary Offer Instruction Number, the name of the participant for whose account such Securities were tendered and such participant's account number at DTC to be credited with the withdrawn Securities;
- contain a description of the Securities to be withdrawn (including the principal amount to be withdrawn); and
- be submitted through the ATOP system by such participant under the same name as the participant's name is listed in the original tender, or be accompanied by evidence satisfactory to the Company that the person withdrawing the tender has succeeded to the beneficial ownership of the Securities.

We will determine all questions as to the validity, form and eligibility, including time of receipt, of notices of withdrawal. Securities withdrawn from the Put Option may be resurrendered by following the surrender procedures described in Section 3 above.

5. Payment For Surrendered Securities. We will promptly forward to the Paying Agent, prior to 10:00 a.m., New York City time, on the Repurchase Date, the appropriate amount of cash required to pay the Repurchase Price for the Securities validly surrendered and not withdrawn, and the Paying Agent will promptly distribute the cash to DTC, the sole record Holder. DTC will thereafter distribute the cash to its participants in accordance with its procedures.

The total amount of funds required by us to repurchase all of the Securities is \$115,000,000 (assuming all of the Securities are validly surrendered for repurchase and accepted for payment) plus accrued and unpaid interest and Additional Interest Amounts, if any, to, but not including, the Repurchase Date. In the event any Securities are surrendered and accepted for payment, we intend to use borrowings from our \$650 million syndicated Senior Unsecured Revolving Line of Credit (the "**Revolver**") dated as of January 31, 2007, among The Cooper Companies, Inc., the lenders from time to time party thereto, KeyBank National Association, as sole bookrunner, lead arranger, administrative agent, swing line lender and LC issuer, Citigroup Global Markets Inc., as lead arranger, JPMorgan Chase Bank, N.A., as syndication agent, Union Bank of California, N.A. and BMO Capital Markets Financing Inc., as co-documentation agents, and BNP Paribas, The Royal Bank of Scotland PLC and SunTrust Bank, as managing agents, to repurchase the Securities. We have the ability from time to time to increase the size of our Revolver by up to an additional \$250 million. The Revolver matures on January 31, 2012. Interest rates for borrowings under our Revolver are based on the London Interbank Offered Rate (LIBOR) plus additional basis points determined by certain ratios of debt to pro forma earnings before interest, taxes, depreciation and amortization (EBITDA), as defined in the credit agreement governing the Revolver. These basis points range from 75 to 150. As of May 30, 2008, the additional basis points were 150.

The following table sets forth all expenses incurred or estimated to be incurred in connection with the Put Option. All amounts shown are estimates except for the Securities and Exchange Commission (the “SEC”) registration fee. The Company will be responsible for paying all expenses.

SEC filing fee	\$ 4,519.50
Financial printer fees	\$ 3,000.00
Legal fees and expenses	\$ 200,000.00
Miscellaneous	\$ 42,480.50
Total	\$ 250,000.00

6. Securities Acquired. Any Securities repurchased by us pursuant to the Put Option will be cancelled by the Trustee, pursuant to the terms of the Indenture.

7. Plans Or Proposals Of The Company. Except as publicly disclosed prior to the date of this Company Notice, the Company does not currently have any plans which would be material to a Holder’s decision to surrender Securities for repurchase in the Put Option, which relate to or which would result in:

- any extraordinary transaction, such as a merger, reorganization or liquidation, involving the Company or any of its subsidiaries;
- any purchase, sale or transfer of a material amount of assets of the Company or any of its subsidiaries;
- any material change in the present dividend rate or policy, or indebtedness or capitalization of the Company;
- any change in the present board of directors or management of the Company, including, but not limited to, any plans or proposals to change the number or the term of directors or to fill any existing vacancies on the board or to change any material term of the employment contract of any executive officer;
- any other material change in the corporate structure or business of the Company;
- any class of equity securities of the Company to be delisted from a national securities exchange or cease to be authorized to be quoted in an automated quotation system operated by a national securities association;
- any class of equity securities of the Company becoming eligible for termination of registration under Section 12(g)(4) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”);
- the suspension of the obligation of the Company to file reports under Section 15(d) of the Exchange Act;
- the acquisition by any person of additional securities of the Company or the disposition of securities of the Company; or
- any changes in the charter, bylaws or other governing instruments of the Company or other actions that could impede the acquisition of control of the Company.

8. Interests Of Directors, Executive Officers And Affiliates Of The Company In The Securities. Except as otherwise disclosed below, based on a reasonable inquiry by the Company:

- none of the Company or its executive officers, directors, subsidiaries or other affiliates has any beneficial interest in the Securities;
- the Company will not repurchase any Securities from such persons; and
- during the 60 days preceding the date of this Company Notice, none of such officers, directors or affiliates has engaged in any transactions in the Securities.

A list of the directors and executive officers of the Company is attached to this Company Notice as Annex A.

9. Repurchases Of Securities By The Company And Its Affiliates. Each of the Company and its affiliates, including its executive officers and directors, is prohibited under applicable United States federal securities laws from purchasing Securities (or the right to repurchase Securities) other than through the Put Option until at least the tenth business day after the Expiration Date. Following such time, if any Securities remain outstanding, the Company and its affiliates may repurchase Securities in the open market, in private transactions, through a subsequent tender offer, or otherwise, any of which may be consummated at repurchase prices higher or lower than the Repurchase Price. Any decision to repurchase Securities after the Put Option, if any, will depend upon many factors, including the market price of the Securities, the amount of Securities surrendered for repurchase pursuant to the Put Option, the market price of the Common Stock, the business and financial position of the Company and general economic and market conditions.

10. Certain United States Federal Income Tax Considerations. The following discussion is a summary of certain U.S. federal income tax considerations relevant to the repurchase of the Securities pursuant to the Put Option. This discussion applies only to persons who hold the Securities as capital assets (generally, property held for investment within the meaning of Section 1221 of the Internal Revenue Code of 1986, as amended (the “Code”). This discussion is based upon the Code, Treasury Regulations, Internal Revenue Service (“IRS”) rulings and pronouncements, and judicial decisions now in effect, all of which are subject to change at any time by legislative, administrative, or judicial action, possibly with retroactive effect. This discussion does not discuss every aspect of U.S. federal income taxation that may be relevant to a particular taxpayer in light of their personal circumstances or to persons who are otherwise subject to special tax treatment (including, without limitation, banks, broker-dealers, insurance companies, pension and other employee benefit plans, tax-exempt organizations and entities, investors in pass-through entities, persons who acquire Securities in connection with the performance of services, certain U.S. expatriates, persons holding Securities as a part of a hedging or conversion transaction or a straddle, certain hybrid entities and owners of interest therein, United States persons whose functional currency is not the U.S. dollar and, except to the extent discussed below, persons who are not U.S. Holders (as defined below)) and it does not discuss the effect of any applicable U.S. state and local or non-U.S. tax laws or U.S. tax laws other than U.S. income tax law. We have not sought and will not seek any rulings from the IRS concerning the tax consequences of the repurchase of the Securities and, accordingly, there can be no assurance that the IRS will not successfully challenge the tax consequences described below.

If a partnership holds Securities, the tax treatment of a partner in the partnership will generally depend upon the status of the partner and the activities of the partnership. If you are a partner of a partnership holding our Securities, you should consult your tax advisor regarding the tax consequences of the repurchase of the Securities.

EACH PROSPECTIVE TENDERING HOLDER IS URGED TO CONSULT SUCH HOLDER’S OWN TAX ADVISOR WITH RESPECT TO THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE REPURCHASE OF SECURITIES, AS WELL AS ANY TAX CONSEQUENCES APPLICABLE UNDER THE LAWS OF ANY U.S. STATE, LOCAL, OR NON-U.S. TAXING JURISDICTION.

U.S. HOLDERS

As used herein, the term “U.S. Holder” refers to a person that is classified for U.S. federal income tax purposes as a “United States person”. For this purpose, a United States person includes (i) a citizen or resident of the United States, (ii) a corporation created or organized in the United States or under the laws of the United States or of any state or political subdivision thereof, (iii) an estate the income of which is subject to U.S. federal income taxation regardless of its source, or (iv) a trust whose administration is subject to the primary supervision of a U.S. court and which has one or more United States persons who have the authority to control all substantial decisions of the trust. Notwithstanding the preceding sentence, to the extent provided in Treasury Regulations, certain trusts in existence on August 20, 1996, and treated as United States persons prior to such date that elect to continue to be treated as United States persons, shall also be considered U.S. Holders.

Upon the repurchase of a Security pursuant to the Put Option, a U.S. Holder will recognize gain or loss to the extent of the difference between the cash received in exchange therefor (except to the extent attributable to

the payment of accrued and unpaid interest on the Securities, which generally will be taxed as ordinary income to the extent that the holder has not previously recognized this income), and the U.S. Holder's adjusted tax basis in the Securities. A U.S. Holder's tax basis in a Security will initially equal the cost of the Security and will subsequently be increased by any market discount previously included in income by the U.S. holder with respect to the Security and reduced by any premium taken into account by the U.S. holder with respect to the Security. Generally, except to the extent of accrued market discount (if any) on repurchased Securities that such holder has not previously included in income (which will be taxable as ordinary income), any such gain or loss recognized by a U.S. Holder upon the repurchase will be capital gain or loss. In the case of a non-corporate U.S. Holder, such capital gain will be subject to tax at a reduced rate if the Security is held for more than one year. The deductibility of capital losses is subject to limitation.

NON-U.S. HOLDERS

As used herein, the term "Non-U.S. Holder" refers to a person that is classified for U.S. federal income tax purposes as (i) a non-resident alien individual, (ii) a foreign corporation, or (iii) a nonresident alien fiduciary of a foreign estate or trust.

In general, amounts received by a Non-U.S. Holder on the repurchase of the Securities attributable to interest will not be subject to U.S. federal withholding tax under the so-called "portfolio interest" exception provided that:

- the Non-U.S. Holder does not actually or constructively own 10% or more of the total combined voting power of all our classes of stock entitled to vote;
- the Non-U.S. Holder is not a controlled foreign corporation that is related to us actually or constructively through stock ownership;
- the Non-U.S. Holder is not a bank that received the Securities on an extension of credit made pursuant to a loan agreement entered into in the ordinary course of its trade or business; and
- either (1) the Non-U.S. Holder certifies on IRS Form W-8BEN (or a suitable substitute or successor form) provided to us or the Paying Agent, under penalties of perjury, that it is not a United States person and provides its name and address, (2) a securities clearing organization, bank or other financial institution that holds customers' securities in the ordinary course of its trade or business and holds the Securities on behalf of the Non-U.S. Holder certifies to us or the Paying Agent under penalties of perjury that it, or the financial institution between it and the Non-U.S. Holder, has received from the Non-U.S. Holder a statement, under penalties of perjury, that such holder is not a United States person and provides us or the Paying Agent with a copy of such statement or (3) the Non-U.S. Holder holds its Securities directly through a "qualified intermediary" and the qualified intermediary has sufficient information in its files indicating that the holder is not a U.S. Holder. A qualified intermediary is a bank, broker or other intermediary that (i) is either a U.S. or non-U.S. entity, (ii) is acting out of a non-U.S. branch or office and (iii) has signed an agreement with the IRS providing that it will administer all or part of the U.S. tax withholding rules under specified procedures.

If a Non-U.S. Holder cannot satisfy the requirements described above, payments of interest to such holder will be subject to the 30% U.S. federal withholding tax and will be made net of such withholding, unless, prior to such payment of interest, the holder provides us with a properly executed (1) IRS Form W-8BEN (or successor form) claiming an exemption from or reduction in withholding under the benefit of an applicable tax treaty or (2) IRS Form W-8ECI (or successor form) stating that interest paid on the Security is not subject to withholding tax because it is effectively connected with the conduct of a U.S. trade or business. If a Non-U.S. Holder is engaged in a trade or business in the United States and interest on a Security is effectively connected with the conduct of that trade or business, the holder will be subject to U.S. federal income tax on that interest on a net income basis (although the holder will be exempt from the 30% withholding tax, provided the certification requirements described above are satisfied) in the same manner as if the Non-U.S. Holder was a United States person as defined under the Code. In addition, if the Non-U.S. Holder is a foreign corporation, it may be subject

to a branch profits tax equal to 30% (or lower applicable treaty rate) of its earnings and profits for the taxable year, subject to adjustments, that are effectively connected with its conduct of a trade or business in the United States.

The certification requirements described above may require a Non-U.S. Holder that provides an IRS form, or that claims the benefit of an income tax treaty, to also provide its United States taxpayer identification number. The applicable regulations generally also require, in the case of a Security held by a foreign partnership, that:

- the certification described above be provided by the partners and
- the partnership provide certain information.

Further, a look-through rule will apply in the case of tiered partnerships. Special rules are applicable to intermediaries. Prospective investors should consult their tax advisors regarding the certification requirements for non-U.S. persons.

Non-U.S. Holders generally will not be subject to U.S. federal income taxation, including by way of withholding, on gain recognized on a repurchase of Securities unless (i) the gain is effectively connected with the conduct by the Non-U.S. Holder of a trade or business within the United States (or if a tax treaty applies, the gain is effectively connected with the conduct by the Non-U.S. Holder of a trade or business within the United States and attributable to a U.S. permanent establishment maintained by such Non-U.S. Holder), (ii) in the case of a Non-U.S. Holder who is an individual, such Non-U.S. Holder is present in the United States for 183 days or more in the taxable year of disposition and certain other requirements are met, or (iii) we are or have been a “U.S. real property holding corporation” for U.S. federal income tax purposes. We believe we are not and have not been a “U.S. real property holding corporation” for U.S. federal income tax purposes.

A Non-U.S. Holder whose gain is effectively connected with the conduct of a trade or business within the United States generally will be subject to U.S. federal income tax on the net gain derived from the sale. Any such effectively connected gain received by a Non-U.S. Holder that is a corporation may also, under certain circumstances, be subject to an additional branch profits tax at a 30% rate or such lower rate as may be applicable under an income tax treaty.

BACKUP WITHHOLDING

To prevent backup withholding on payments made to each surrendering U.S. Holder, each such U.S. Holder should either (x) provide such Holder’s correct taxpayer identification number (“**TIN**”) by completing an IRS Form W-9, certifying that (1) such Holder is a “United States person” (as defined in section 7701(a)(30) of the Code), (2) the TIN provided is correct (or that such U.S. Holder is awaiting a TIN) and (3) that such U.S. Holder is not subject to backup withholding because: (a) such Holder is exempt from backup withholding, (b) such Holder has not been notified by the IRS that such Holder is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified such U.S. Holder that he, she or it is no longer subject to backup withholding, and provide such completed IRS Form W-9 or (y) otherwise establish an exemption. Otherwise, backup withholding may apply until such Holder furnishes such Holder’s TIN (and, if such Holder has not already done so, the completed IRS Form W-9 described above). If a tendering U.S. Holder does not provide the correct TIN or an adequate basis for exemption, such Holder may be subject to a \$50 penalty imposed by the IRS, and payments made with respect to the tendered Securities may be subject to backup withholding. If withholding results in an overpayment of taxes, a refund may be obtained.

To prevent backup withholding, non-U.S. Holders should (i) submit a properly completed IRS Form W-8BEN, certifying under penalties of perjury to the holder’s foreign status or (ii) otherwise establish an exemption.

Certain Holders (including, among others, corporations) are exempt recipients not subject to backup withholding requirements. To avoid possible erroneous backup withholding, exempt U.S. Holders, while not required to file IRS Form W-9, should complete and return the IRS Form W-9 (checking the “Exempt” box on its face).

11. Additional Information. The Company is subject to the reporting and other informational requirements of the Exchange Act and, in accordance therewith, files reports, proxy statements and other information with the SEC. Such reports, proxy statements and other information can be inspected and copied at the Office of Investor Education and Advocacy of the SEC located at 100 F Street, N.E., Washington D.C. 20549. Copies of such material can be obtained from the Office of Investor Education and Advocacy of the SEC at prescribed rates. Such material may also be accessed electronically by means of the SEC's home page on the Internet at www.sec.gov. Such reports and other information concerning the Company may also be inspected at the offices of the NYSE located at 20 Broad Street, New York, NY 10005.

The Company has filed with the SEC a Tender Offer Statement on Schedule TO (the "**Schedule TO**"), pursuant to Section 13(e) of the Exchange Act and Rule 13e-4 promulgated thereunder, furnishing certain information with respect to the Put Option. The Schedule TO, together with any exhibits and any amendments thereto, may be examined and copies may be obtained at the same places and in the same manner as set forth above.

The documents listed below (as such documents may be amended from time to time) contain important information about the Company and its financial condition.

- The Company's Annual Report on Form 10-K for the fiscal year ended October 31, 2007;
- All other reports filed pursuant to Sections 13, 14 or 15(d) of the Exchange Act since the end of the fiscal year covered by the Form 10-K mentioned above;
- All documents filed with the SEC by the Company pursuant to Sections 13, 14 and 15(d) of the Exchange Act subsequent to the date of this Company Notice and prior to the Expiration Date; and
- The description of our Common Stock contained in the Company's Registration Statement on Form 8-A filed with the SEC on October 28, 1983, including any amendment or report filed for the purpose of updating that description, and the description of the preferred stock purchase rights contained in our Registration Statement on Form 8-A/A filed with the SEC on November 14, 2007.

In the event of conflicting information in these documents, the information in the latest filed documents should be considered correct.

If a material change occurs in the information set forth in this Company Notice, we will amend the Schedule TO accordingly.

12. No Solicitations. The Company has not employed any persons to make solicitations or recommendations in connection with the Put Option.

13. Definitions. All capitalized terms used but not specifically defined this Company Notice shall have the meanings given to such terms in the Indenture and the Securities.

14. Conflicts. In the event of any conflict between this Company Notice on the one hand and the terms of the Indenture or the Securities or any applicable laws on the other hand, the terms of the Indenture or the Securities or applicable laws, as the case may be, will control; *provided, however*, that to the extent that the provisions of any securities laws conflict with the terms of Article IV of the Indenture, such provisions will control, and the Company's compliance with such provisions shall not in and of itself cause a breach of its obligations under Article IV of the Indenture.

None of the Company or its board of directors or employees is making any recommendation to any Holder as to whether to surrender or refrain from surrendering Securities for repurchase pursuant to this Company Notice. Each Holder must make such Holder's own decision whether to surrender such Holder's Securities for repurchase and, if so, the principal amount of Securities to surrender based on their own assessment of the current market value of the Securities and the Common Stock and other relevant factors.

BOARD OF DIRECTORS AND EXECUTIVE OFFICERS

The following table sets forth the names of each of the members of the Company's board of directors and each of the Company's executive officers.

Directors

<u>Name</u>	<u>Title</u>
A. Thomas Bender	Chairman of the Board, Director
Allan E. Rubenstein, M.D.	Vice Chairman of the Board and Lead Director
Robert S. Weiss	Director
Michael H. Kalkstein	Director
Jody S. Lindell	Director
Moses Marx	Director
Donald Press	Director
Steven Rosenberg	Director
Stanley Zinberg, M.D.	Director

Executive Officers

<u>Name</u>	<u>Title</u>
Robert S. Weiss	President and Chief Executive Officer
Eugene J. Midlock	Senior Vice President and Chief Financial Officer
Rodney E. Folden	Corporate Controller
Carol R. Kaufman	Senior Vice President of Legal Affairs, Secretary and Chief Administrative Officer
Daniel G. McBride, Esq.	Vice President and General Counsel
Albert G. White III	Vice President, Investor Relations and Treasurer
John A. Weber	President, CooperVision, Inc.
Andrew Sedgwick	President of EMEA, CooperVision, Inc.
Jeffery A. McLean	Executive Vice President of Commercial Strategies, CooperVision, Inc.
Nicholas J. Pichotta	Chief Executive Officer, CooperSurgical, Inc.
Paul L. Rimmell	President and Chief Operating Officer, CooperSurgical, Inc.

The business address of each person set forth above is c/o The Cooper Companies, Inc., 6140 Stoneridge Mall Road, Suite 590, Pleasanton, California 94588 and the telephone number there is (925) 460-3600.

Form of Repurchase Notice

Wells Fargo Bank, National Association
707 Wilshire Boulevard, 17th Fl.
Los Angeles, CA 90017
Attention: Madeliana Hall—Corporate Trust Department
Fax: (213) 614-3355

RE: The Cooper Companies, Inc. (the “**Company**”)
2.625% Convertible Senior Debentures due 2023

This is a Repurchase Notice as defined in Section 4.1 of the Indenture dated as of June 25, 2003 (the “**Indenture**”) between the Company and Wells Fargo Bank, National Association, as Trustee. Terms used but not defined herein shall have the meanings ascribed to them in the Indenture.

Certificate No(s) of Securities: _____

I intend to deliver the following aggregate Principal Amount of Securities for purchase by the Company pursuant to Section 4.1 of the Indenture (in multiples of \$1,000):

\$_____

I hereby agree that the Securities will be repurchased on the Repurchase Date pursuant to the terms and conditions specified in the Securities and the Indenture.

Signed: _____

Form **W-9**
 (Rev. October 2007)
 Department of the Treasury
 Internal Revenue Service

**Request for Taxpayer
 Identification Number and Certification**

Give form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership

Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) u

Other (see instructions) u

Exempt Payee

Requester's name and address (optional)

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

or

Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here **Signature of U.S. person u**

Date u

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a

partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

Note . You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

<u>IF the payment is for ...</u>	<u>THEN the payment is exempt for ...</u>
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note . Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:

<u>For this type of account:</u>	<u>Give name and SSN of:</u>
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³

For this type of account:

<u>For this type of account:</u>	<u>Give name and EIN of:</u>
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
² Circle the minor's name and furnish the minor's SSN.
³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

News Release

**THE COOPER COMPANIES ANNOUNCES
PUT OPTION RIGHT FOR HOLDERS OF
2.625% CONVERTIBLE SENIOR DEBENTURES DUE 2023**

PLEASANTON, CA., June 2, 2008 – The Cooper Companies, Inc. (NYSE:COO) today announced that holders of the company’s 2.625% Convertible Senior Debentures due 2023 (the “Securities”) have the right to surrender their Securities for repurchase by the company pursuant to the terms of the indenture for the Securities (the “Put Option”). The Put Option expires at 5:00 p.m., New York City time, on Monday, June 30, 2008.

The Put Option entitles each holder of the Securities to require the company to repurchase on July 1, 2008 all or any part of such holder’s Securities at a price equal to \$1,000 in cash per \$1,000 of principal amount of Securities plus accrued and unpaid interest and any Additional Interest Amounts (as such term is defined in the indenture). The company will pay the purchase price solely with cash. If all outstanding Securities are surrendered for repurchase pursuant to the Put Option, the aggregate cash purchase price will be approximately \$115.0 million plus accrued and unpaid interest and any Additional Interest Amounts. Holders that do not surrender their Securities for repurchase pursuant to the Put Option will maintain the right to convert their Securities, subject to the terms, conditions and adjustments applicable to the Securities.

The opportunity to surrender Securities for repurchase pursuant to the Put Option will terminate at 5:00 p.m., New York City time, on Monday, June 30, 2008. In order to exercise the Put Option, a holder must follow the procedures set forth in the company’s notice to holders. Holders may withdraw any Securities previously surrendered for repurchase at any time prior to 5:00 p.m., New York City time, on Monday, June 30, 2008.

The company will file a Tender Offer Statement on Schedule TO for the Securities with the Securities and Exchange Commission later today. In addition, documents specifying the terms, conditions and procedures for surrendering and withdrawing Securities for repurchase, including the company’s notice to holders (collectively, the “Put Option Materials”), will be available through The Depository Trust Company and Wells Fargo Bank, National Association, as paying agent (*For Information: (213) 614-2588*) and at no charge on the Securities and Exchange Commission’s website: www.sec.gov. Each holder of the Securities is urged to read the Put Option Materials, as they contain important information that should be read carefully before any decision is made to surrender Securities for repurchase pursuant to the Put Option. Neither the company nor its board of directors or employees has made or are making any representation or recommendation as to whether or not any holder should surrender any Securities. Holders must make their own decision whether to surrender their Securities for repurchase in the Put Option and, if so, the amount of Securities to surrender. This announcement is qualified in its entirety by all of the terms and conditions of the Put Option Materials and does not constitute an offer to buy or a solicitation of an offer to sell the Securities. Any such offer will be made solely through the Put Option Materials.

ABOUT THE COOPER COMPANIES, INC.

The Cooper Companies, Inc. manufactures and markets specialty healthcare products through its CooperVision and CooperSurgical units. Corporate offices are in Pleasanton, CA.

CooperVision, Inc. (<http://www.coopervision.com>) develops, manufactures and markets a broad range of contact lenses for the worldwide vision correction market. Headquartered in Pleasanton, CA, it manufactures in: Juana Diaz, Puerto Rico; Norfolk, VA.; Rochester, NY; Adelaide, Australia; Hamble and Hampshire, England; and Madrid, Spain.

CooperSurgical, Inc. (<http://www.coopersurgical.com>) develops, manufactures and markets medical devices, diagnostic products and surgical instruments and accessories used primarily by gynecologists and obstetricians. Its major manufacturing and distribution facilities are in Trumbull, CT.

FORWARD-LOOKING STATEMENTS

This news release contains “forward-looking statements” as defined by the Private Securities Litigation Reform Act of 1995. These include statements relating to plans, prospects, goals, strategies, future actions, events or performance and other statements which are other than statements of historical fact. In addition, all statements regarding the payment of the repurchase price and filing of the Tender Offer Statement on Schedule TO are forward-looking. To identify these statements look for words like “believes,” “expects,” “may,” “will,” “should,” “could,” “seeks,” “intends,” “plans,” “estimates” or “anticipates” and similar words or phrases. Forward-looking statements necessarily depend on assumptions, data or methods that may be incorrect or imprecise and are subject to risks and uncertainties.

Among the factors that could cause our actual results and future actions to differ materially from those described in forward-looking statements are: failures to launch, or significant delays in introducing, new products, or limitations on sales following introduction due to manufacturing constraints or poor market acceptance; failures to receive or delays in receiving U.S. or foreign regulatory approvals for products; compliance costs and potential liability in connection with U.S. and foreign healthcare regulations, including product recalls, and potential losses resulting from sales of counterfeit and other infringing products; the success of research and development activities and other start-up projects; new competitors, product innovations or technologies; failure to develop new manufacturing processes, or delays in implementation of such processes; a major disruption in the operations of our manufacturing, research and development or distribution facilities, due to technological problems, natural disasters or other causes; disruptions in supplies of raw materials, particularly components used to manufacture our silicone hydrogel lenses; legal costs, insurance expenses, settlement costs and the risk of an adverse decision or settlement related to claims involving product liability or patent protection (including risks with respect to the ultimate validity and enforceability of the company’s patent applications and patents and the possible infringement of the intellectual property of others); the impact of acquisitions and divestitures on revenues, earnings and margins, including any failure by the company to successfully integrate acquired businesses into CooperVision and CooperSurgical, any failure to continue to realize anticipated benefits from the company’s cost-cutting measures and risks inherent in accounting assumptions made regarding the acquisitions; changes in business, political and economic conditions, including the adverse effects of natural disasters on patients, practitioners and product distribution; interest rate and foreign currency exchange rate fluctuations; changes in U.S. and foreign government regulation of the retail optical industry and of the healthcare industry generally; dilution to earnings per share from acquisitions or issuing stock; changes in tax laws or their interpretation and changes in effective tax rates, including by reason of changes in the company’s geographic profit mix; changes in the company’s expected utilization of recognized net operating loss carry forwards; the requirement to provide for a significant liability or to write off a significant asset, including impaired goodwill; changes in accounting principles or estimates; disruptions or delays related to implementation of information technology systems covering the company’s businesses, or other events which could result in management having to report a material weakness in the effectiveness of the company’s internal control over financial reporting in its Form 10-Q and Form 10-K filings; environmental risks including significant environmental cleanup costs above those already accrued; and other events described in our Securities and Exchange Commission filings, including the “Business” and “Risk Factors” sections in the company’s Annual Report on Form 10-K for the fiscal year ended October 31, 2007, as such Risk Factors may be updated in quarterly filings.

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.

CONTACT:

The Cooper Companies, Inc.
Kim Duncan, Director, Investor Relations
925-460-3663
ir@coopercompanies.com