

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q-A

(X) Quarterly Report Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

For Quarterly Period Ended January 31, 1998

() Transition Report Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

For the transition period from _____ to _____

Commission File Number 1-8597

The Cooper Companies, Inc.

(Exact name of registrant as specified in its charter)

Delaware 94-2657368
(State or other jurisdiction (I.R.S. Employer
of incorporation or Identification No.)
organization)

6140 Stoneridge Mall Rd., Suite 590, Pleasanton, CA 94588
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code

(510) 460-3600

Indicate by check mark whether the registrant (1) has filed all reports
required to be filed by Section 13 or 15(d) of the Securities Exchange
Act of 1934 during the preceding 12 months (or for such shorter period
that the registrant was required to file such reports), and (2) has been
subject to such filing requirements for the past 90 days.

Yes X No

Indicate the number of shares outstanding of each of issuer's classes of
common stock, as of the latest practicable date.

Common Stock, \$.10 par value	14,870,278 Shares
Class	Outstanding at February 27, 1998

The undersigned registrant hereby restates its Financial Data Schedules previously filed as exhibits to its Form 10-Q for fiscal quarter ended January 31, 1997, and its Form 10-K for each of the fiscal years ended October 31, 1995, 1996 and 1997. The restated Financial Data Schedules are being provided to reflect the retroactive impact on earnings per share of Statement of Financial Accounting Standards No. 128, "Earnings per Share," adopted by the Company in the first quarter of fiscal 1998.

PART II. Item 6. Exhibits

(a) Exhibits.

Exhibit Number -----	Description -----
27	Financial Data Schedule for quarter ended January 31, 1997.
27	Financial Data Schedule for year ended October 31, 1995.
27	Financial Data Schedule for year ended October 31, 1996.
27	Financial Data Schedule for year ended October 31, 1997.

SIGNATURE

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

The Cooper Companies, Inc.

(Registrant)

Date: April 17, 1998

/s/ Robert S. Weiss

Executive Vice President, Treasurer
and Chief Financial Officer

1,000

3-MOS
OCT-31-1997
NOV-01-1996
JAN-31-1997
2,636
0
24,310
1,995
11,000
40,516
51,422
15,203
102,808
32,245
47,544
1,168
0
0
17,507
102,808
17,027
28,376
5,031
15,713
0
0
1,229
2,896
(414)
3,310
0
0
0
3,310
.28
.28

1,000

YEAR

OCT-31-1995

NOV-01-1994

OCT-31-1995

11,207

0

19,958

2,241

9,570

41,228

46,597

12,535

91,992

39,613

43,490

1,158

0

0

(2,907)

91,992

55,296

97,090

17,549

58,003

0

2,300

4,741

230

115

115

0

0

0

115

.01

.01

1,000

YEAR

OCT-31-1996		
NOV-01-1995		
OCT-31-1996		6,837
	0	
	23,619	
	1,969	
	10,363	
	42,495	
		49,306
	14,632	
	102,909	
33,308		
		47,920
		1,167
0		
	0	
	14,163	
102,909		
		66,118
	109,131	
		19,911
	60,146	
	0	
	1,847	
	5,312	
	12,115	
	(4,488)	
16,603		
	0	
	0	
		0
	16,603	
	1.43	
	1.41	

1,000

12-MOS
 OCT-31-1997
 NOV-01-1996
 OCT-31-1997
 48,249
 0
 29,815
 2,346
 15,096
 68,569
 56,578
 17,055
 175,298
 33,617
 8,552
 1,480
 0
 0
 110,053
 175,298
 88,769
 141,473
 27,325
 73,863
 0
 0
 4,214
 21,784
 (26,606)
 48,390
 (18,000)
 992
 0
 31,382
 2.46
 2.39