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

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

For Quarterly Period Ended July 31, 2002

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

For the Transition Period from ________________ to ________________

Commission File Number 1-8597

The Cooper Companies, Inc.
(Exact name of registrant as specified in its charter)

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

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

Registrant's telephone number, including area code (925) 460-3600

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

Yes X No

Indicate 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	15,324,757 Shares
Class	Outstanding at August 31, 2002

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

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PART I. FINANCIAL INFORMATION
Item 1. Financial Statements
THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Consolidated Condensed Statements of Income
(In thousands, except per share amounts)
(Unaudited)

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001	2002	2001
Net sales	$90,563	$61,365	$220,585	$168,523
Cost of sales	34,844	22,336	83,217	58,839
Gross profit	55,719	39,029	137,368	109,684
Selling, general and administrative expense	37,055	22,516	88,439	65,686
Research and development expense	1,118	1,055	2,893	2,836
Amortization of intangibles	565	1,457	1,265	3,866
Operating income	16,981	14,001	44,771	37,296
Interest expense	2,347	914	4,681	2,814
Other income, net	3,668	131	4,686	908
Income before income taxes	18,302	13,218	44,776	35,390
Provision for income taxes	4,941	2,857	12,092	10,010
Net income	$13,361	$10,361	$ 32,684	$ 25,380
Earnings per share:				
Basic	$ 0.87	$ 0.69	$ 2.14	$ 1.72
Diluted	$ 0.86	$ 0.67	$ 2.10	$ 1.68
Number of shares used to compute earnings per share:				
Basic	15,308	14,992	15,257	14,734
Diluted	15,605	15,384	15,570	15,128

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Consolidated Condensed Balance Sheets

(Unaudited)

	July 31, 2002	October 31, 2001
	(In thousands)	
ASSETS		
Current assets:		
Cash and cash equivalents	$ 8,790	$ 12,928
Trade receivables, net	69,779	55,318
Marketable securities	5,156	7,982
Inventories	77,444	51,153
Deferred tax asset	19,991	17,308
Other current assets	17,109	10,516
Total current assets	198,269	155,205
Property, plant and equipment, net	93,918	61,028
Goodwill, net	213,091	131,732
Other intangible assets, net	17,507	13,890
Deferred tax asset	25,761	31,246
Other assets	4,094	3,748
	$552,640	$396,849
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Short-term debt	$ 32,941	$ 8,249
Accounts payable	14,486	11,149
Accrued acquisition costs	19,778	16,378
Accrued income taxes	10,250	7,688
Other current liabilities	40,370	24,509
Total current liabilities	117,825	67,973
Long-term debt	135,342	60,553
Other liabilities	4,608	12,039
Total liabilities	257,775	140,565
Commitments and contingencies (Note 9)		
Stockholders' equity:		
Common stock, $.10 par value	1,599	1,588
Additional paid-in capital	284,238	278,459
Accumulated other comprehensive loss	(1,711)	(3,305)
Retained earnings (deficit)	21,045	(10,112)
Other	(105)	(145)
Treasury stock at cost	(10,201)	(10,201)
Total stockholders' equity	294,865	256,284
	$552,640	$396,849

See accompanying notes.

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

	Nine Months Ended July 31, 2002	Nine Months Ended July 31, 2001
Cash flows from operating activities:		
Net income	$ 32,684	$ 25,380
Depreciation and amortization	8,489	7,906
Deferred income taxes	5,955	7,329
Net increase in working capital	(3,502)	(15,263)
Net decrease in non-current liabilities	(3,665)	(5,056)
Net increase in non-current assets	(27)	(357)
Net cash provided by operating activities	39,934	19,939
Cash flows from investing activities:		
Purchases of property, plant and equipment	(16,962)	(11,791)
Sale of marketable securities	4,382	-
Acquisitions of businesses	(130,522)	(35,939)
Other	112	(194)
Net cash used by investing activities	(142,990)	(47,924)
Cash flows from financing activities:		
Net proceeds from/(repayments of) short-term debt	(3,019)	1,311
Repayments of long-term debt	(98,000)	(1,690)
Proceeds from long-term debt	198,454	7,346
Dividends on common stock	(1,527)	(1,038)
Exercises of stock options	3,190	18,445
Other	47	-
Net cash provided by financing activities	99,145	24,374
Effect of exchange rate changes on cash and cash equivalents	(227)	271
Net decrease in cash and cash equivalents	(4,138)	(3,340)
Cash and cash equivalents - beginning of period	12,928	14,608
Cash and cash equivalents - end of period	$ 8,790	$ 11,268

See accompanying notes.

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

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001	2002	2001
Net income	$13,361	$10,361	$32,684	$25,380
Other comprehensive income (loss), net of tax:				
Foreign currency translation adjustment	2,998	(227)	2,970	(563)
Change in value of derivative instruments	(73)	(134)	337	(875)
Minimum pension liability	(616)	-	(616)	-
Unrealized loss on marketable securities:				
Gain (loss) arising during period	(417)	326	(353)	(855)
Reclassification adjustment	(6)	-	(744)	-
Unrealized loss on marketable securities	(423)	326	(1,097)	(855)
Other comprehensive income (loss), net of tax	1,886	(35)	1,594	(2,293)
Comprehensive income	$15,247	$10,326	$34,278	$23,087

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Notes to Consolidated Condensed Financial Statements
(Unaudited)

Note 1. General

The Cooper Companies, Inc. ("Cooper" or "we" and similar pronouns), through its two business units, develops, manufactures and markets healthcare products. CooperVision ("CVI") markets a range of specialty contact lenses to correct visual defects, including toric lenses to correct astigmatism, cosmetic lenses to change or enhance the appearance of the eyes' natural color, and multifocal lenses designed to correct for presbyopia, an age-related vision defect, and lenses for patients with dry eyes. Its leading products are disposable-planned replacement toric and spherical lenses. CooperSurgical ("CSI") markets medical devices, diagnostic products and surgical instruments and accessories used primarily by gynecologists and obstetricians.

During interim periods, we have followed the accounting policies described in our Form 10-K for the fiscal year ended October 31, 2001. Please refer to this and to our Annual Report to Stockholders for the same period when reviewing this Form 10-Q. Certain prior period amounts have been reclassified to conform to current period presentation. Current results are not a guarantee of future performance.

The unaudited consolidated condensed financial statements presented in this report contain all adjustments necessary to present fairly Cooper's consolidated financial position as of July 31, 2002 and October 31, 2001, the consolidated results of its operations for the three and nine months ended July 31, 2002 and 2001, and its consolidated cash flows for the nine months ended July 31, 2002 and 2001. All of these adjustments are normal and recurring, other than any disclosed in this report.

See "Estimates and Critical Accounting Policies" in Item 2. Management's Discussion and Analysis of Financial Conditions and Results of Operations.

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

	July 31, 2002	October 31, 2001
	(In thousands)	
Raw materials	$12,553	$ 9,889
Work-in-process	12,617	8,491
Finished goods	52,274	32,773
	$77,444	$51,153

Note 3. New Accounting Pronouncements

We adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets" ("SFAS 142") on November 1, 2001. In accordance with the requirements of SFAS 142, during the six months ended April 30, 2002, we:

- Evaluated the balance of goodwill and other intangible assets recorded on our consolidated balance sheet as of October 31, 2001. Apart from goodwill, no reclassifications were required to conform to the new criteria for recognition.

- Reassessed the useful lives and residual values of all acquired intangible assets. No amortization period adjustments were required, and we had no intangible assets (other than goodwill) with indefinite useful lives.

- Determined that the reporting units to be used to test for goodwill impairment in accordance with SFAS 142 were CVI and CSI.

- Determined that the fair value of each reporting unit exceeded its carrying value. Accordingly, none of our goodwill was impaired.

We performed our first annual evaluation of our goodwill effective May 1, 2002, determining that the fair value of each reporting unit continued to exceed its carrying value.

Pro Forma Earnings Per Share ("EPS"): In accordance with SFAS 142, we no longer amortize goodwill. Actual information for the 2002 periods and pro forma EPS for the 2001 periods is below:

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001	2002	2001
	(In thousands, except for earnings per share)			
Net income	$13,361	$10,361	$32,684	$25,380
Add back goodwill amortization*	-	861	-	2,210
Pro forma net income	$13,361	$11,222	$32,684	$27,590
Earnings per share:				
Basic	$ 0.87	$ 0.75	$ 2.14	$ 1.87
Diluted	$ 0.86	$ 0.73	$ 2.10	$ 1.82
Number of shares used to compute earnings per share:				
Basic	15,308	14,992	15,257	14,734
Diluted	15,605	15,384	15,570	15,128

* Net of tax, assuming a pro forma effective tax rate of 27%.

Note 4. Intangible Assets

	As of July 31, 2002	
	Gross Carrying Amount	Accumulated Amortization
	(In thousands)	
Other Intangible Assets		
Trademarks	$ 578	$ 137
Patents	12,711	4,229
License and distribution rights	9,329	1,620
Other	903	28
	$23,521	$6,014

Estimated annual amortization expense is about $1.4 million for each of the years in the five-year period ending October 31, 2006.

Goodwill	(In thousands)
Balance as of November 1, 2001	$131,732
Net additions through July 31, 2002	79,375
Other adjustments*	1,984
	$213,091

* Primarily translation differences in goodwill denominated in foreign currency.

Note 5. Acquisitions

Biocompatibles: On February 28, 2002, Cooper acquired the contact lens business of Biocompatibles International plc. ("Biocompatibles"), comprised of its wholly owned subsidiaries Hydron Limited ("Hydron"), Biocompatibles Eye Care Inc. ("BE Inc.") and Biocompatibles Canada Inc. ("BE Canada"). Under an International Share Sale Agreement (the "Sale Agreement") dated January 15, 2002, among Biocompatibles, Cooper and Cooper's wholly owned subsidiary Aspect Vision Holdings Limited ("AVH"), Biocompatibles sold all of the outstanding shares of Hydron to AVH and all of the outstanding shares of BE Inc. and BE Canada to Cooper. The Biocompatibles results have been included in our financial statements from the date of the acquisition.

Biocompatibles had worldwide revenue in calendar 2001 of about $70 million, about 70% outside of North America. The Proclear line of products, manufactured with proprietary technology that helps enhance tissue-device compatibility, accounted for about 45% of revenue. Biocompatibles Proclear family of soft contact lenses includes the Proclear compatibles monthly replacement sphere and toric lenses, the Proclear conventional six-month planned replacement lens and the Proclear Tailor Made Toric, a custom toric product that complements CVI's toric product line. Biocompatibles products include products acquired from International Hydron in March 2000, including a line of non-Proclear soft planned replacement sphere and toric lenses and a line of conventional soft contact lenses. Revenue for the Hydron products declined about 10% in 2001. In North America, CVI plans to continue Biocompatibles practitioner-oriented marketing approach with the Proclear monthly product line. Biocompatibles products are manufactured in Norfolk, Virginia; Farnborough, United Kingdom; Adelaide, Australia and Madrid, Spain.

The aggregate consideration paid for the shares and to repay outstanding indebtedness of the acquired business was 'L'68 million (about $97 million) plus transaction costs. In the initial purchase price allocation (pending an independent valuation), $60.8 million has been ascribed to goodwill, which is not being amortized, and other intangible assets of $3.8 million being amortized over 8 years. The initial purchase price allocation also included $14.4 million of working capital (including $11.8 million of accrued acquisition costs) and $19.6 million of property, plant and equipment. Cooper paid 'L'24 million (about $34 million) in cash at closing, from its line of credit, and together with AVH issued promissory notes of 'L'44 million (about $62.2 million) to Biocompatibles, maturing on November 15, 2002 and bearing interest at 5% per annum. The notes could be prepaid at any time at the option of Cooper and AVH without penalty. We negotiated an expanded bank credit facility which was completed May 1, 2002, and used part of the proceeds to repay the notes.

The following unaudited pro forma consolidated condensed results of operations for the three-month period ended July 31, 2001 and the nine-month periods ended July 31, 2002 and 2001 are presented as if Biocompatibles had been acquired at the beginning of each period presented. The unaudited pro forma information is not indicative of either the results of operations that would have occurred if Biocompatibles had been purchased during the periods presented or of future results of the combined operations. Pro forma net income does not include goodwill amortization expense in any period. We used a 27% effective tax rate for all periods.

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001 Pro Forma	2002 Pro Forma	2001 Pro Forma
	(In thousands, except for earning per share)			
Net operating revenue	$90,563	$78,371	$245,226	$220,345
Net income	$13,361	$11,240	$ 33,573	$ 21,622
EPS:				
Basic	$ 0.87	$ 0.75	$ 2.20	$ 1.47
Diluted	$ 0.86	$ 0.73	$ 2.16	$ 1.43
Shares outstanding for:				
Basic	15,308	14,992	15,257	14,734
Diluted	15,605	15,384	15,570	15,128

Ackrad Laboratories: On May 21, 2002, CSI acquired privately held Ackrad Laboratories, Inc., ("Ackrad") a developer and manufacturer of disposable medical devices used primarily in the assessment of infertility and other gynecologic disorders.

We paid $12 million at closing for Ackrad, with $1 million held in escrow for representations and warranties. Ackrad had revenue of $5.3 million in its 2001 fiscal year. Cooper expects that the acquisition will be accretive to earnings per share by the end of its first 12 months as a part of CSI. The Ackrad results have been included in our financial statements from the date of acquisition. The initial purchase price allocation ascribed $11.5 million to goodwill, $1.6 million to working capital (including accrued acquisition costs of $2.4 million), $442,000 to net property, plant and equipment and $847,000 to deferred tax assets.

Ackrad's principal product, which accounts for about 65 percent of its revenue, is the H/S Elliptosphere Catheter, used in hysterosalpingography and saline contrast hysterosonography, the noninvasive assessment of the female reproductive anatomy. It is used primarily for fertility studies, and also to assess abnormal uterine bleeding and pelvic pain.

Norland Medical Systems: On April 15, 2002, CSI acquired the assets of the bone densitometry business of Norland Medical Systems ("Norland").

Norland's densitometry products, which are used in the evaluation of osteoporosis, had sales of $8.5 million in its 2001 fiscal year. CSI plans to maintain operations at the Norland's Fort Atkinson, Wisconsin, facility and will continue to use the Norland brand name. CSI has been a distributor of these products since November 2000.

The Norland business offers both peripheral and central bone density measurement systems.

Cooper paid $3.5 million at closing, net of $1.5 million held back against representations and warranties, and may pay additional amounts not to exceed a maximum purchase price of $12 million based on performance over three years. The initial purchase price allocation ascribed $6.4 million to goodwill, ($2.2) million to working capital (including accrued acquisition costs of $1.6 million), $200,000 to net property, plant and equipment and $600,000 to deferred tax assets.

Note 6. Debt

	July 31, 2002	October 31, 2001
	(In thousands)	
Short-Term:		
Notes payable to banks	$ 3,755	$ 6,312
Current portion of long-term debt	29,186	1,937
	$ 32,941	$ 8,249
Long-Term:		
Promissory notes - Aspect	$ 22,277	$20,714
KeyBank line of credit	60,302	28,955
KeyBank term loan	75,000	-
Aspect Vision bank loans	-	5,019
County of Monroe Industrial Development Agency ("COMIDA") bond	1,995	2,175
Capitalized leases	4,939	5,338
Other	15	289
	164,528	62,490
Less current installments	29,186	1,937
	$135,342	$60,553

KeyBank Line of Credit: On May 1, 2002, Cooper obtained a $225 million syndicated bank credit facility. The facility consists of a $75 million five-year term loan with an interest only payment in the first year then fully amortized in the next four years, and a $150 million three-year revolving credit facility. KeyBank is the agent for the eleven-bank syndication.

At closing, Cooper paid off $62 million under its existing line of credit and 'L'44 million ($62.2 million) in notes owed to Biocompatibles International plc as a result of Cooper's purchase of Biocompatibles Eye Care, Inc., completed on February 28, 2002. $21 million of the revolving credit facility is reserved to retire loans due in December 2002 to note holders of Aspect Vision Care, Ltd., a contact lens business that the Company purchased in December 1997 ("Promissory notes - Aspect"). Cooper plans to use the remainder of the facility for general corporate purposes, capital expenditures and acquisitions.

Interest rates under the new facility are based on London Interbank Offered Rate ("LIBOR") plus additional basis points determined by Cooper's ratio of debt to its earnings before interest, taxes, depreciation and amortization (EBITDA.) These range from 125 to 225 basis points for the term loan and from 100 to 200 basis points for the revolver. The current additional basis points are 200 on the term loan and 175 on the revolver. At the Company's option, it can choose to pay a base rate that is within a range above the prime rate.

The credit agreement:

- Limits Cooper's debt to a maximum of 50% of its total capitalization, which is defined as the sum of total debt plus shareholders' equity.

- Limits cash dividends on our common stock to $1.25 million per fiscal quarter.

- Requires that the ratio of EBITDA to fixed charges (as defined) to be at least 1.3 to 1.

- Requires that the ratio of total debt to pro forma EBITDA (as defined in the agreement) be no higher than 2.75 to 1 though January 30, 2003 and 2.5 to 1 thereafter.

At July 31, 2002, Cooper's debt was 36 percent of total capitalization, its ratio of EBITDA to fixed charges (as defined) was 2.0 to 1 and its ratio of debt to pro forma EBITDA was 2.0 to 1.

At July 31, 2002, we had $62.7 million available under the KeyBank line of credit.

(In millions)	
Amount of line	$ 225.0
Reserved for Aspect promissory notes	(21.0)
Outstanding loans (excluding translation)	(141.3)*
Available	$ 62.7

* Includes $6.2 million in letters of credit backing other debt.

Note 7. Earnings Per Share ("EPS")

(In thousands, except for per share amounts)

	Three Months Ended July 31, 2002	Three Months Ended July 31, 2001	Nine Months Ended July 31, 2002	Nine Months Ended July 31, 2001
Net income	$13,361	$10,361	$32,684	$25,380
Basic:				
Weighted average common shares	15,308	14,992	15,257	14,734
Basic earnings per share	$ 0.87	$ 0.69	$ 2.14	$ 1.72
Diluted:				
Basic weighted average common shares	15,308	14,992	15,257	14,734
Add dilutive securities:				
Stock options	297	392	313	394
Denominator for diluted earnings per share	15,605	15,384	15,570	15,128
Diluted earnings per share	$ 0.86	$ 0.67	$ 2.10	$ 1.68

We excluded the following options to purchase Cooper's common stock from the computation of diluted EPS because their exercise prices were above the average market price.

	Three Months Ended July 31, 2002	Three Months Ended July 31, 2001	Nine Months Ended July 31, 2002	Nine Months Ended July 31, 2001
Number of shares excluded	522,750	153,000	522,750	238,000
Range of exercise prices	$47.85-$62.21	$51.84-$62.21	$47.85-$62.21	$43.20-$62.21

Note 8. Income Taxes

The effective tax rate ("ETR") for the provision for income taxes of $4.9 million and $12.1 million for the three and nine months ended July 31, 2002 was 27% for both periods, which is what we expect for the full year. The ETR used to record the provision for income taxes of $2.9 million and $10 million for the three and nine months ended July 31, 2001 was 22% and 28%, respectively. In fiscal 2001, based on full-year projections at that time, we revised our ETR for continuing operations from 32% in the second quarter to 31% in the third quarter of 2001. This change, along with the taxes related to the Quidel and Litmus transaction and the reversal of $1 million of state income tax reserves no longer required, resulted in the reported ETRs for the three and nine months ended July 31, 2001.

Note 9. Commitments and Contingencies

Pending Litigation: Cooper has been engaged in patent litigation in the United States, the United Kingdom and France with CIBA Vision, a division of Novartis, alleging that CVI's Frequency Colors and Expressions opaque contact lenses infringe certain patents of CIBA Vision.

On August 22, 2002, CVI received an Order in the U. S. litigation involving U.S. Patent No. 5,414,477 (the " `477 patent") related to cosmetic contact lenses. In the Order, the Court granted Wesley Jessen's motion for summary judgment of infringement and found that CVI's Expressions lenses sold in the United States infringe Wesley Jessen's `477 patent.

CVI's counter claim challenging the validity of the `477 patent is scheduled for trial in October. The Company remains confident that it will ultimately prevail on its defense that the `477 patent is invalid based on prior art.

In July, in related litigation in the United Kingdom, CIBA Vision (UK) decided to revoke the British counterpart to the `477 patent, Patent EP (UK) 0498835 (the Jahnke patent), also issued to Jahnke. CIBA Vision consented to an Order of the Court that the Jahnke patent be revoked in the United Kingdom and agreed to reimburse CooperVision's legal costs in the United Kingdom in relation to the Jahnke suit. The U.K. Court has also heard arguments with regard to the validity and infringement of another opaque lens patent (the Knapp patent), and a decision is expected in September.

In the United States, CVI received an Order in the lawsuit involving U.S. Patent No. 4,668,240 (the " `240 patent"). The Court had previously ruled in Wesley Jessen's favor with respect to the meaning of disputed terms in the `240 patent. In response to a motion for reconsideration recently filed by CVI, the Court found that evidence presented by CVI placed doubt on the Court's prior interpretation of the `240 patent. Accordingly, the Court granted CVI's request to appoint an independent technical advisor to assist the Court in resolving the questions presented by the parties with respect to the technical terms in the patent. CVI is confident that it will also prevail on its defense that it does not infringe on the `240 patent.

Revenue from products that include the disputed technology accounts for about 2 percent of Cooper's year-to-date worldwide revenue in fiscal 2002.

Patent License Agreement: On February 13, 2002, we renegotiated the terms of a license agreement between CVI and certain former shareholders of Aspect. The renegotiated agreement calls for a fixed license fee of 'L'21.4 million (about $31 million) including interest, due in quarterly installments, which escalate 5% annually, over an eight-year term. Previously, payments were based on levels of revenue.

Note 10. Cash Dividends

Consistent with our policy of paying annual dividends of 10 cents per share, we paid a semiannual dividend of 5 cents per share on January 4, 2002 to stockholders of record on December 14, 2001 and on July 3, 2002 to stockholders of record on June 13, 2002.

Note 11. Business Segment Information

Cooper is organized by operating business segment for management reporting with operating income the primary measure of segment profitability. Corporate expenses are not allocated to segment operating income. Items accounted for below operating income are not considered when measuring segment profitability. The accounting policies used to generate segment results are the same as our overall accounting policies.

Identifiable assets are those assets used in continuing operations excluding cash and cash equivalents, which we deem to be corporate assets. Long-lived assets are primarily property, plant and equipment and goodwill and other intangibles.

Segment information:

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001	2002	2001
	(In thousands)			
Sales to external customers:				
CVI	$70,596	$45,974	$168,843	$126,409
CSI	19,967	15,391	51,742	42,114
	$90,563	$61,365	$220,585	$168,523
Operating income:				
CVI	$16,843	$13,189	$ 40,475	$ 35,563
CSI	2,463	2,610	10,049	6,724
Headquarters	(2,325)	(1,798)	(5,753)	(4,991)
Total operating income	16,981	14,001	44,771	37,296
Interest expense	(2,347)	(914)	(4,681)	(2,814)
Other income, net	3,668	131	4,686	908
Income before income taxes	$18,302	$13,218	$ 44,776	$ 35,390

	July 31, 2002	October 31, 2001
Identifiable assets:		
CVI	$385,104	$246,563
CSI	109,126	87,056
Headquarters	58,410	63,230
Total	$552,640	$396,849
Goodwill:		
CVI	$148,776	$ 85,107
CSI	64,315	46,625
Total	$213,091	$131,732

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Notes to Consolidated Condensed Financial Statements, Concluded
(Unaudited)

Geographic information:

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001	2002	2001
	(In thousands)			
Sales to external customers by country of domicile:				
United States	$56,597	$45,975	$145,904	$127,626
Europe	28,971	11,191	62,149	29,644
Canada	4,995	4,199	12,532	11,253
Total	$90,563	$61,365	$220,585	$168,523

	July 31, 2002	October 31, 2001
Long-lived assets by country of domicile:		
United States	$162,806	$ 80,735
Europe	159,618	123,742
Canada	2,092	2,173
Total	$324,516	$206,650

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Note numbers refer to "Notes to Consolidated Condensed Financial Statements" beginning on page 7.

Forward-Looking Statements: Some of the information included in this Form 10-Q contains "forward-looking statements" as defined by the Private Securities Litigation Reform Act of 1995. The forward-looking statements include certain statements pertaining to our capital resources, performance and results of operations. In addition, all statements regarding anticipated growth in our revenue, and anticipated market conditions and results of operations are forward-looking statements. To identify forward-looking statements look for words like "believes," "expects," "may," "will," "should," "seeks," "intends," "plans," "estimates" or "anticipates" and similar words or phrases. Discussions of strategy, plans or intentions often contain forward-looking statements. These, and all forward-looking statements, necessarily depend on assumptions, data or methods that may be incorrect or imprecise.

Events, among others, that could cause actual results and future actions to differ materially from those described by or contemplated in forward-looking statements include major changes in business conditions, a major disruption in the operations of our manufacturing facilities, new competitors or technologies, the impact of an undetected virus on our computer systems, acquisition integration delays or costs, foreign currency exchange exposure, investments in research and development and other start-up projects, dilution to earnings per share from acquisitions or issuing stock, regulatory issues, changes in tax laws, significant environmental cleanup costs above those already accrued, litigation costs including any related settlements, cost of business divestitures, the requirement to provide for a significant liability or to write off a significant asset, changes in accounting principles or estimates, and other factors described in our Securities and Exchange Commission filings, including the "Business" section in our Annual Report on Form 10-K for the year ended October 31, 2001. We caution investors that forward-looking statements reflect our analysis only on their stated date or the date of this Form 10-Q. We disclaim any intent to update them except as required by law.

Results of Operations

In this section we discuss the results of our operations for the third quarter and nine months of fiscal 2002 and compare them with the same periods of fiscal 2001. We discuss our cash flows and current financial condition beginning on page 26 under "Capital Resources and Liquidity."

Third Quarter Highlights vs. 2001's Third Quarter:

- Sales up 48% to $90.6 million.
- Gross profit up 43%; margin down two percentage points to 62% of revenue.
- Operating income up 21% to $17 million.
- Diluted earnings per share up 28% to 86 cents from 67 cents.

Nine-Month Highlights:

- Sales up 31% to $220.6 million.
- Gross profit up 25% on margin of 62%, down three percentage points from last year.
- Operating income up 20% to $44.8 million.
- Diluted earnings per share up 25% to $2.10 from $1.68.

Selected Statistical Information - Percentage of Sales and Growth

	Percent of Sales Three Months Ended July 31,			Percent of Sales Nine Months Ended July 31,		
	2002	2001	% Growth	2002	2001	% Growth
Net sales	100%	100%	48%	100%	100%	31%
Cost of sales	38%	36%	56%	38%	35%	41%
Gross profit	62%	64%	43%	62%	65%	25%
Selling, general and administrative	41%	37%	65%	40%	39%	35%
Research and development	1%	2%	6%	1%	2%	2%
Amortization	1%	2%	(61%)	1%	2%	(67%)
Operating income	19%	23%	21%	20%	22%	20%

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

- CVI markets a broad range of soft contact lenses for the vision care market worldwide.
- CSI markets medical devices, diagnostic products, surgical instruments and accessories for the gynecological market, primarily in the U.S.

Cooper's consolidated revenue grew $29.2 million (48%) and $52.1 million (31%), respectively, in the three- and nine-month periods:

	Three Months Ended July 31,			Nine Months Ended July 31,		
	2002	2001	% Incr.	2002	2001	% Incr.
	($ in millions)					
CVI	$70.6	$46.0	54%	$168.9	$126.4	34%
CSI	20.0	15.4	30%	51.7	42.1	23%
	$90.6	$61.4	48%	$220.6	$168.5	31%

CVI Revenue: Practitioner and patient preferences in the worldwide contact lens market continue to shift away from conventional lenses that are designed for annual replacement to disposable and frequently replaced lenses. Disposable lenses are designed for either daily or for two-week wear; frequently replaced lenses are replaced after one to three months. We refer to the combination of disposable and frequently replaced lenses as "DPR" lenses in this report.

CVI's revenue growth is driven by unit volume rather than by price. Nevertheless, our average selling price on a per lens basis is decreasing, reflecting increased sales of DPR lenses, which are marketed in multiple lens packages. This is an industry trend.

Soft Lens Revenue: CVI's worldwide soft contact lens revenue -- all revenue except royalty revenue and miscellaneous items -- grew 64% and 40% for the three- and nine-month periods, respectively. The increase in sales was driven by revenue from Biocompatibles Eye Care, Inc. ("Biocompatibles"), which we acquired on February 28, 2002. Excluding Biocompatibles soft lens revenue of $22.4 million and $34.9 million in the three- and nine-month periods, total soft lens revenue grew 10% in both the three- and nine-month periods. The primary reasons for our soft lens revenue growth include continued global market share gains in our two-week toric products (CV Encore Toric and Xcel) and in our other specialty products as well as continued momentum in Europe.

Sales in 2001's nine-month period included a $2.2 million initial stocking order from Rohto Pharmaceuticals, CVI's marketing partner in Japan. This order was not repeated in fiscal 2002. Excluding the Rohto 2001 order, soft lens revenue (excluding Biocompatibles) increased 12% year to date. Soft lens revenue includes sales of both spherical lenses and aspheric and specialty lens products - -- toric, cosmetic, multifocal lenses and lenses for patients with dry eyes:

o Aspheric lenses help improve visual acuity in low light conditions and correct low levels of astigmatism;

o Toric lenses are prescribed to correct for astigmatism;

o Cosmetic lenses are opaque and color enhancing lenses that alter the natural appearance of the eye; o Proclear lenses help enhance tissue-device compatibility for patients experiencing mild discomfort relating to dry eye during lens wear; and

o Multifocal lenses are designed to correct presbyopia, an age-related vision defect.

CVI revenue as reported includes Biocompatibles beginning in March 2002. In order to present growth in the total lens business we now own, we have adjusted reported revenue in the following table by adding Biocompatibles revenue for the three and five-months ended July 31, 2001. (Such amounts were derived from the unaudited ledgers of Biocompatibles for those periods.) Because we adjusted year-to-date 2001 revenue for five months, our 2002 revenue does not require any adjustments to be comparable. We think that adjusting the five-month period is more meaningful because we did not begin to control Biocompatibles' operations until March 1, 2002. Since our acquisition of Biocompatibles, CVI has placed a high priority on promoting their Proclear lenses. In many cases, practitioners are now recommending Proclear lenses in place of older CVI disposable spherical products. Adjusted soft lens revenue grew 14% in the three months and 11% in the nine months ended July 31, 2002.

CVI Revenue:
Reported:

Segment	Third Quarter 2002	Third Quarter 2001	Third Quarter Growth	Nine Months 2002	Nine Months 2001	Nine Months Growth
	($ in millions)					
U.S.	$35.8	$27.0	33%	$ 90.9	$ 75.8	20%
International	32.2	14.4	124%	70.0	39.2	79%
Soft lens revenue	68.0	41.4	64%	160.9	115.0	40%
Miscellaneous revenue	2.6	4.6	(43%)	8.0	11.4	(30%)
Total reported	$70.6	$46.0	54%	$168.9	$126.4	34%

Adjustments -- To include Biocompatibles revenue for comparable periods:

Segment	Three Months Ended July 31,2001	Five Months Ended July 31, 2001
	(In millions)	
U.S.	$ 4.3	$ 7.1
International	14.0	23.0
Soft lens revenue	$18.3	$30.1

As adjusted:

Segment	Third Quarter 2002	Third Quarter 2001	Third Quarter Growth	Nine Months 2002	Nine Months 2001	Nine Months Growth
	($ in millions)					
U.S.	$35.8	$31.3	14%	$ 90.9	82.9	10%
International	32.2	28.4	13%	70.0	62.2	13%
Soft lens revenue	68.0	59.7	14%	160.9	145.1	11%
Miscellaneous revenue	2.6	4.6	(43%)	8.0	11.4	(30%)
Total as adjusted	$70.6	$64.3	10%	$168.9	$156.5	8%

The 124% and 79% growth in reported international soft lens revenue, from $14.4 million and $39.2 million to $32.2 million and $70 million in the three- and nine-month periods, respectively, was largely driven by international sales of Biocompatibles products of $16.5 million in the third quarter of 2002 and $23 million in the five months for which Biocompatibles' revenue has been consolidated with our results. Our $2.2 million initial stocking order to Rohto made in the second quarter 2001 also impacted the comparative amounts for the nine-month period in the international market.

Reported soft lens revenue in the United States grew 33% in the quarter and 20% in the nine-month period, and included Biocompatibles revenue of $5.9 million and $8.9 million in the respective periods. On an as adjusted basis, U.S. soft lens revenue growth was 14% and 10% in the respective three- and nine-month periods, driven primarily by increased sales in toric and other specialty lenses.

CSI Revenue: Women's healthcare products used primarily by obstetricians and gynecologists generate about 90% of CSI's revenue. The remaining are sales of medical devices outside of women's healthcare that CSI does not actively market. These are, therefore, excluded when calculating CSI's organic growth. CSI's overall third quarter revenue increased 30% to $20 million and is up 23% year to date. Organic growth from existing gynecology products in the third quarter was about 10%. The majority of our organic growth is coming from businesses we acquired over the last two years. The balance of the growth primarily comes from the acquisitions of Norland Medical Systems in April 2002 and Ackrad Laboratories, Inc. in May 2002 (see Note 5).

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

	Margin % Three Months Ended July 31,		Margin % Nine Months Ended July 31,	
	2002	2001	2002	2001
CVI	66%	66%	66%	69%
CSI	44%	55%	50%	55%
Consolidated	62%	64%	62%	65%

CVI's margin for the third quarter of fiscal 2002 improved from 63% in the previous quarter of the current year to 66%, equal to the third quarter of 2001. The improvement was primarily triggered by favorable mix (increased sales of higher-margin specialty lenses), ongoing manufacturing efficiencies in our U.K. manufacturing facility and cost improvements associated with the integration of Biocompatibles, which is ahead of schedule. On a year-to-date basis, our margins at CVI continue to lag last year's primarily because a higher percentage of our sales are now generated through distributors outside the United States. Because distributors incur sales and marketing expenses on our behalf, our sales to them generate gross margins below those we generate by direct sales to optometrists, ophthalmologists and retail chains. Corresponding lower operating expenses associated with our sales to distributors offset the lower gross margin. Accordingly, we expect that CVI's operating income as a percentage of revenue will remain at traditional levels as this mix shift continues. In addition, we expect that Biocompatibles' margin will continue to improve as we complete the integration of the business and gain additional manufacturing efficiencies.

At CSI, margin for the third quarter was atypically low at 44%. During the quarter, Management decided to phase out the Cerveillance colposcopy system, which captures and stores digital images of the cervix, and recorded a charge against cost of sales (primarily write down of inventory distribution rights and prepaid royalties) of about $2 million. Cerveillance is being phased out because the Leisegang Prism system, which we acquired with the acquisition of

Leisegang Medical Inc. in 2000, is known for having the finest colposcopy equipment in the world. CSI elected to consolidate its efforts in a rapidly evolving market with its Leisegang Prism system, to capitalize on its reputation for providing superior optics. Margins generated from recurring activities (excluding the charge described above) were 54% for both the third quarter and for the nine-month period at CSI, and consolidated margins of 62% for both periods would improve to 64% and 63%, respectively.

Selling, General and Administrative ("SGA") Expense:

	Three Months Ended July 31,			Nine Months Ended July 31,		
	2002	2001	% Incr.	2002	2001	% Incr.
			($ in millions)			
CVI	$29.1	$16.0	82%	$68.2	$47.4	44%
CSI	5.6	4.7	19%	14.5	13.3	9%
Headquarters	2.3	1.8	29%	5.7	5.0	15%
	$37.0	$22.5	65%	$88.4	$65.7	35%

Consolidated third quarter SGA increased 65% and as a percentage of revenue increased from 37% to 41%. On a year-to-date basis, the increase was 35%, and the percentage of revenue was 40% in 2002 and 39% in 2001. Both the overall increase and the increase at CVI were driven primarily by the acquisition of Biocompatibles, including third quarter integration costs of about $1.4 million. We expect CVI's SGA as a percentage of revenue to decline as we integrate Biocompatibles and have targeted a 30% operating income margin for CVI midterm. SGA at CSI was impacted in the third quarter by integration costs of the Ackrad and Norland acquisitions.

Research and Development ("R&D") Expense: We expect R&D spending to remain a low percentage of revenue, as Cooper plans to continue to acquire products that do not require large expenditures before introduction. Most of our R&D expense relates to costs of clinical and regulatory and other development activities rather than basic research.

Amortization of Intangibles: Amortization expense decreased to $565,000 and $1.3 million in the three- and nine-month periods of fiscal 2002 from $1.5 million and $3.9 million in last year's three- and nine-month periods, primarily because following our adoption of SFAS 142 (see Notes 3 and 4), we no longer amortize goodwill. Goodwill amortization included in fiscal 2001 results reduced operating income by $1.2 million in the third quarter and by $3 million in the nine-month period.

Operating Income: Operating income improved by $3 million, or 21%, and $7.5 million, or 20%, for the three- and nine-month periods:

	Three Months Ended July 31,			Nine Months Ended July 31,		
	2002	2001	Incr.	2002	2001	Incr.
	(In millions)					
CVI	$16.8	$13.2	$ 3.6	$40.5	$35.6	$4.9
CSI	2.5	2.6	(0.1)	10.0	6.7	3.3
Headquarters	(2.3)	(1.8)	(0.5)	(5.7)	(5.0)	(0.7)
	$17.0	$14.0	$ 3.0	$44.8	$37.3	$7.5

Interest Expense: Our outstanding debt more than trebled, from $55 million at July 31, 2001 to $168.3 million one year later, and interest expense increased $1.4 million, or 157%, in the third quarter and $1.9 million, or 66%, in the nine-month period, primarily due to increased borrowings required to fund the acquisition of Biocompatibles at the end of February 2002.

Other Income (Expense), Net:

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2002	2001	2002	2001
	(In thousands)			
Interest income	$ 47	$105	$ 125	$ 378
Foreign exchange	1,539	49	1,365	(134)
Gain on Quidel stock	40	--	1,168	--
Gain on Litmus/Quidel transaction	2,075	--	2,075	719
Other	(33)	(23)	(47)	(55)
	$3,668	$131	$4,686	$ 908

Foreign Exchange: In conjunction with the closing of our acquisition of Biocompatibles, we provided about $10 million in pounds sterling to a U.K. affiliate to settle a short-term financing. We were unable to hedge this transaction, as we were unsure as to the exact time of repayment. During the time this loan was outstanding, the pound strengthened against the dollar, resulting in a gain of about $1 million upon repayment. An additional $500,000 in gains resulted from exposures acquired that were not hedged. Our policy continues to be to hedge foreign exchange exposure whenever possible. As such, we do not expect large gains or losses in the future.

Gain on Quidel Stock: In the nine months ended July 31, 2002, we sold 592,000 shares of Quidel stock, realizing a gain of approximately $1.2 million.

Gain on Litmus/Quidel Transaction: In the first quarter of 2001, Quidel Corporation ("Quidel") acquired Litmus Concepts, Inc. ("Litmus") through an exchange of common stock. Cooper held a preferred equity position in Litmus, which equated to approximately a 10 percent ownership. As a result of this transaction, we received 1,138,725 shares of Quidel's common stock, and at that time, we recorded a gain of $719,000, as the market value of the Quidel shares received exceeded the carrying value of our investment in Litmus. In the third quarter of 2002, we received an additional 334,727 shares of Quidel that were held in escrow and recorded a gain of $2.1 million, based on the fair market value of Quidel shares on the day we received them.

Provision for Income Taxes: We estimate that our effective tax rate ("ETR") -- provision for income taxes as a percentage of income before income taxes -- for fiscal 2002 will be 27%, down from fiscal 2001's ETR of 29%. The reduction of our ETR resulted from a higher percentage of our income coming from our international operations (including the international operations of Biocompatibles). Our ETR is based on our estimate for the full year. Assuming no major acquisitions, we expect our ETR to continue to decline, and we expect our ETR to be about 26% in fiscal 2003.

We implemented a global tax plan in fiscal 1999 to minimize both the taxes reported in our statement of income and the actual taxes we will have to pay once we use all the benefits of our net operating loss carryforwards ("NOLs"). The global tax plan consists of a restructuring of the legal ownership structure for the CooperVision foreign sales and manufacturing subsidiaries.

The stock of those subsidiaries is now owned by a single foreign holding company, which centrally directs much of the activities of those subsidiaries. The foreign holding company has applied for and received the benefits of a reduced tax rate under a special tax regime available in its country of domicile. Assuming no other major acquisitions or large stock issuances, we currently expect that this plan will extend the cash flow benefits of the existing NOLs through 2004, and that actual cash payments of taxes will average less than 5% of pretax profits over this period. After 2004, actual cash payments of taxes are expected to average less than 25% of pretax profits.

Capital Resources & Liquidity

Third Quarter Highlights:

- Operating cash flow $15.3 million vs. $9.8 million in 2001's third quarter.
- "Cash flow" (pretax income from continuing operations plus depreciation and amortization) per diluted share $1.39 vs. $1.04 in 2001's third quarter.
- Cash payments for acquisitions totaled $85.6 million.
- Expenditures for purchases of property, plant and equipment ("PP&E") $5 million vs. $4.6 million in 2001's third quarter.

Nine-Month Highlights:

- Operating cash flow $39.9 million vs. $19.9 million in the first nine months of 2001.
- Cash flow per diluted share $3.42 vs. $2.86 in the first nine months of 2001.
- Cash payments for acquisitions totaled $130.5 million.
- Expenditures for purchases of PP&E $17 million vs. $11.8 million in the first nine months of 2001.

Comparative Statistics (Dollars in millions, except per share amounts):

	July 31, 2002	October 31, 2001
Cash and cash equivalents	$8.8	$12.9
Total assets	$552.6	$396.8
Working capital	$80.4	$87.2
Total debt	$168.3	$68.8
Stockholders' equity	$294.9	$256.3
Ratio of debt to equity	0.57:1	0.27:1
Debt as a percentage of total capitalization	36%	21%
Operating cash flow -- twelve months ended	$46.1	$25.6
Cash flow per diluted share -- twelve months ended	$4.71	$4.14

Operating Cash Flows: Our major source of liquidity continues to be cash flow provided by operating activities, which totaled $39.9 million in the first nine months of fiscal 2002 and $45.6 million over the trailing twelve months ended July 31, 2002.

Cooper continued to improve its receivable collections following difficulties caused by the installation of a new enterprise resource planning system at CVI. These problems resulted in an unusually high level of Day of Sales Outstanding ("DSO's") at the end of 2001 and the first quarter of 2002. At the end of the current quarter, Cooper's DSO's were 69 days, an improvement of 20% from the 86 days reported at the end of the first quarter. Looking forward, we expect that DSO's will remain in the high 60's to low 70's range, although continued international expansion could tend to increase DSO's moderately.

Major uses of cash for operating activities included payments of $4 million on a previously accrued dispute settlement with Medical Engineering Corporation, $1.8 million to fund entitlements under Cooper's bonus plans in the first quarter and $5.2 million in interest payments and debt acquisition costs in the nine-month period. Debt acquisition payments totaled $2.6 million in the third quarter.

Investing Cash Flows: The cash outflow of $143 million from investing activities was driven by the acquisition of Biocompatibles and other businesses totaling $130.5 million and capital expenditures of $17 million. The cash outflow was partially offset by $4.4 million cash received from the sale of Quidel shares.

Financing Cash Flows: Financing activities provided $99.1 million of cash, required primarily to fund acquisitions. Most of this cash was provided by our $225 million line of credit. Also, $3.2 million was provided by stock option exercises, and we disbursed $1.5 million for dividends on our common stock in the year-to-date period.

Outlook: We believe that cash and cash equivalents on hand of $8.8 million plus cash from operating activities will fund future operations, capital expenditures, cash dividends and smaller acquisitions. During the third quarter, in order to afford increased flexibility for larger potential transactions, we expanded our credit facilities with KeyBank as agent from $75 million to $225 million (see Note 6). Funds will be used, as required, to fund acquisitions and potentially repay debt carrying higher interest rates. At July 31, 2002, we had $62.7 million available under the KeyBank line of credit.

Estimates and Critical Accounting Policies

Estimates and judgments made by Management are an integral part of financial statements prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Actual results may be different from estimated amounts included in our financial statements. We believe that the following critical accounting policies address the significant estimates required of Management when preparing our consolidated financial statements in accordance with GAAP:

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

- Adequacy of allowance for doubtful accounts -- In accordance with GAAP, our reported balance of accounts receivable, net of the allowance for doubtful accounts, represents our estimate of the amount that will be realized in cash. We review the adequacy of our allowance for doubtful accounts on an ongoing basis, using historical payment trends and the age of the receivables, complemented by individual knowledge of our customers. If and when our analyses indicate, we increase or decrease our allowance accordingly.

- Net realizable value of inventory -- GAAP states that inventories be stated at the lower of cost or market, or "net realizable value." On an ongoing basis, we review the carrying value of our inventories, measuring number of months on hand and other indications of salability and reduce the value of inventory if there are indications that the carrying value is greater than market.

- Valuation of goodwill -- We evaluate our goodwill balances and test them for impairment in accordance with the provisions of Statements of Financial Accounting Standards 141, "Business Combinations," and No. 142, "Goodwill and Other Intangible Assets" (see Note 3).

- Income taxes -- As part of the process of preparing our consolidated financial statements, we are required to estimate our income taxes in each of the jurisdictions in which we operate. This process involves estimating our current tax exposures in each jurisdiction including the impact, if any, of additional taxes resulting from tax examinations as well as making judgments regarding the recoverability of deferred tax assets. To the extent recovery of deferred tax assets is not likely based on our estimation of future taxable income in each jurisdiction, a valuation allowance is established. Tax exposures can involve complex issues and may require an extended period to resolve. To determine the quarterly tax rate, we are required to estimate full-year income and the related income tax expense in each jurisdiction. The estimated effective tax rate is adjusted for the tax related to significant unusual items. Changes in the geographic mix or estimated level of annual pre-tax income can affect the overall effective tax rate.

Risk Management

We are exposed to risks caused by changes in foreign exchange, principally pound sterling denominated debt, and from operations in foreign currencies. We have hedged most of the debt by entering into contracts to buy sterling forward. We are also exposed to risks associated with changes in interest rates, as the interest rate on the majority of our debt varies with the London Interbank Offered Rate. At July 31, 2002, we had about $135 million of debt outstanding subject to variable interest rates.

Trademarks

The Cooper Companies, Inc., its subsidiaries and/or affiliates, own, license or distribute the following trademarks, which are italicized in this report: Expressions'r', Frequency'r' Colors, Proclear'r' and Cerveillance'r' and CV Encore Toric'TM', Xcel'TM', H/S Elliptosphere Catheter'TM 'and Leisegang'TM'.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Item 3. Quantitative and Qualitative Disclosure About Market Risk

See "Risk Management" under Capital Resources and Liquidity in Item 2 of this report.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

The information required by this item is incorporated herein by reference to "Contingencies -- Pending Litigation" under Note 9 of Notes to Consolidated Condensed Financial Statements in Part I, Item I of this report.

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits.

Exhibit Number	Description
11*	Calculation of Earnings Per Share
99.1	Certification of Chief Executive Officer
99.2	Certification of Chief Financial Officer

* The information called for in this Exhibit is provided in Footnote 7 to the Consolidated Condensed Financial Statements in this report.

(b) The Company filed the following reports on Form 8-K during the period May 1, 2002 to July 31, 2002.

Date of Report	Item Reported
May 1, 2002	Item 5. Other Events.
May 21, 2002	Item 5. Other Events.
June 4, 2002	Item 5. Other Events.

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: September 13, 2002

/s/ Stephen C. Whiteford

Vice President and Corporate Controller
(Principal Accounting Officer)

CERTIFICATIONS

I, A. Thomas Bender, Chairman of the Board, President and Chief Executive Officer, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The Cooper Companies, Inc. (the "registrant");

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report; and

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report.

Date: September 13, 2002

/s/ A. Thomas Bender

A. Thomas Bender
Chairman of the Board, President and Chief Executive Officer

I, Robert S. Weiss, Executive Vice President and Chief Financial Officer, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The Cooper Companies, Inc. (the "registrant");

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report; and

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report.

Date: September 13, 2002

/s/ Robert S. Weiss

Robert S. Weiss
Executive Vice President and Chief Financial Officer

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Index of Exhibits

Exhibit No.		Page No.
11*	Calculation of Earnings Per Share	
99.1	Certification of Chief Executive Officer	
99.2	Certification of Chief Financial Officer	

* The information called for in this Exhibit is provided in Footnote 7 to the Consolidated Condensed Financial Statements in this report.

STATEMENT OF DIFFERENCES

The trademark symbol shall be expressed as............................. 'TM'
The registered trademark symbol shall be expressed as.................. 'r'
The British pound sterling sign shall be expressed as.................. 'L'
The section symbol shall be expressed as............................... 'SS'

Exhibit 99.1

Certification of Chief Executive Officer

Pursuant to 18 U.S.C. 'SS' 1350, as created by Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned officer of The Cooper Companies, Inc. (the "Company") hereby certifies that:

(i) To his knowledge, the accompanying Quarterly Report on Form 10-Q of the Company for the quarterly period ended July 31, 2002 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d), as applicable, of the Securities Exchange Act of 1934, as amended; and

(ii) To his knowledge, the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: September 13, 2002

/s/ A. Thomas Bender

A. Thomas Bender

Chairman of the Board, President and Chief Executive Officer

Exhibit 99.2

Certification of Chief Financial Officer

Pursuant to 18 U.S.C. 'SS' 1350, as created by Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned officer of The Cooper Companies, Inc.(the "Company") hereby certifies that:

(i) To his knowledge, the accompanying Quarterly Report on Form 10-Q of the Company for the quarterly period ended June 30, 2002 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d), as applicable, of the Securities Exchange Act of 1934, as amended; and

(ii) To his knowledge, the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: September 13, 2002

/s/ Robert S. Weiss

Robert S. Weiss
Executive Vice President and Chief Financial Officer