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 APRIL 30, 2000

[ ] 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	14,192,612 Shares
Class	Outstanding at May 31, 2000

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 figures)
(Unaudited)

	Three Months Ended April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
Net sales	$50,769	$41,743	$91,173	$76,702
Cost of sales	18,285	15,174	32,057	28,590
Gross profit	32,484	26,569	59,116	48,112
Selling, general and administrative expense	19,320	15,549	36,084	29,771
Research and development expense	676	442	1,324	903
Amortization of intangibles	1,111	955	2,091	1,912
Income from operations	11,377	9,623	19,617	15,526
Interest expense	1,268	1,762	2,649	3,611
Other income, net	60	37	460	71
Income from continuing operations before income taxes	10,169	7,898	17,428	11,986
Provision for income taxes	3,406	2,604	5,838	4,051
Income from continuing operations	6,763	5,294	11,590	7,935
Discontinued operations	--	1,841	--	3,099
Cumulative effect of change in accounting principles	--	--	(432)	--
Net income	$ 6,763	$ 7,135	$11,158	$11,034
Earnings per share:				
Basic:				
Continuing operations	$ 0.48	$ 0.38	$ 0.82	$ 0.56
Discontinued operations	--	0.13	--	0.22
Cumulative effect of change in accounting principles	--	--	(0.03)	--
Earnings per share	$ 0.48	$ 0.51	$ 0.79	$ 0.78
Diluted:				
Continuing operations	$ 0.47	$ 0.38	$ 0.80	$ 0.55
Discontinued operations	--	0.13	--	0.22
Cumulative effect of change in accounting principles	--	--	(0.03)	--
Earnings per share	$ 0.47	$ 0.51	$ 0.77	$ 0.77
Number of shares used to compute earnings per share:				
Basic	14,130	13,946	14,099	14,191
Diluted	14,438	14,071	14,399	14,378

See accompanying notes.

THE COOPER COMPANIES, INC. AND SUBSIDIARIES
Consolidated Condensed Balance Sheets
(Unaudited)

	April 30, 2000	October 31, 1999
ASSETS	(In thousands)	
Current assets:		
Cash and cash equivalents	$ 4,747	$ 20,922
Trade receivables, net	31,476	26,792
Inventories	38,283	33,430
Deferred tax assets	17,541	11,638
Other current assets	7,568	7,679
Total current assets	99,615	100,461
Property, plant and equipment, net	43,913	40,319
Goodwill and other intangibles, net	94,583	80,518
Deferred tax assets	47,641	56,519
Other assets	7,662	8,056
	$293,414	$285,873

LIABILITIES AND STOCKHOLDERS' EQUITY

	April 30, 2000	October 31, 1999
Current liabilities:		
Accounts and notes payable	$ 10,946	$ 8,846
Current portion of long-term debt	2,295	2,305
Accrued income taxes	10,726	11,351
Other current liabilities	23,980	19,394
Total current liabilities	47,947	41,896
Long-term debt	52,209	57,067
Other noncurrent liabilities	18,909	22,767
Total liabilities	119,065	121,730
Contingencies (Note 9)		
Stockholders' equity:		
Common stock, $.10 par value	1,506	1,497
Additional paid-in capital	251,903	251,345
Accumulated other comprehensive loss	(1,927)	(595)
Accumulated deficit	(63,450)	(74,044)
Less, treasury stock at cost	(13,683)	(14,060)
Total stockholders' equity	174,349	164,143
	$293,414	$285,873

See accompanying notes.

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

	Six Months Ended April 30, 2000	Six Months Ended April 30, 1999
Net cash provided by operating activities	$ 15,915	$ 5,793
Cash flows from investing activities:		
Disposition of discontinued operations, net of (costs)	(69)	26,460
Purchases of property, plant and equipment	(6,194)	(5,433)
Acquisitions of businesses	(23,477)	(71)
Sale of securities	--	5,419
Net cash provided (used) by investing activities	(29,740)	26,375
Cash flows from financing activities:		
Net proceeds from long-term line of credit	16,000	8,532
Repayment of long-term debt	(18,830)	(33,355)
Dividend on common stock	(564)	--
Purchase of treasury stock	--	(7,345)
Other	944	(2,044)
Net cash used by financing activities	(2,450)	(34,212)
Effect of exchange rate changes on cash and cash equivalents	100	152
Net decrease in cash and cash equivalents	(16,175)	(1,892)
Cash and cash equivalents -- beginning of period	20,922	7,333
Cash and cash equivalents -- end of period	$ 4,747	$ 5,441

See accompanying notes.

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

	Three Months Ended April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
Net income	$6,763	$7,135	$11,158	$11,034
Other comprehensive income (loss):				
Foreign currency translation adjustment	(939)	(351)	(1,332)	(430)
Comprehensive income	$5,824	$6,784	$ 9,826	$10,604

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 principal subsidiaries, develops, manufactures and markets healthcare products. CooperVision ("CVI") markets a range of contact lenses to correct visual defects, specializing in toric lenses that correct astigmatism. Its leading products are disposable-planned replacement toric and spherical lenses. CVI also markets conventional toric and spherical lenses and lenses for patients with more complex vision disorders. CooperSurgical ("CSI") markets diagnostic products and surgical instruments and accessories to the women's healthcare market.

During interim periods, we follow the accounting policies described in our most recent Form 10-K. Please refer to this and to our Annual Report to Stockholders for the fiscal year ended October 31, 1999, when reviewing this Form 10-Q. Current results are not a guarantee of future performance.

The financial statements presented in this report, although unaudited, contain all adjustments necessary to present fairly Cooper's consolidated financial position as of April 30, 2000 and October 31, 1999, the consolidated results of its operations for the three and six months ended April 30, 2000 and 1999, and its consolidated cash flows for the six months ended April 30, 2000 and 1999. Adjustments consist only of normal recurring items except for the adjustment recorded in the first quarter of fiscal 2000, when we adopted Statement of Position 98-5, "Reporting on the Cost of Start-up Activities." (See Note 4.)

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

	April 30, 2000	October 31, 1999
	(In thousands)	
Raw materials	$10,406	$ 8,151
Work-in-process	5,849	3,786
Finished goods	22,028	21,493
	$38,283	$33,430

Note 3. Acquisitions

BEI ACQUISITION: On December 8, 1999, Cooper purchased a group of women's healthcare products from BEI Medical Systems Company, Inc. for approximately $10.3 million in cash. The payment was made from cash then on hand.

The acquired products include well-known brands of uterine manipulators and other products for the gynecological surgery market. Physicians use these products both in their offices and in hospitals. The majority of them are disposable.

The acquisition has been accounted for as a purchase. Excess of purchase price over net assets acquired (goodwill) initially has been recorded at $8.4 million and is being amortized over 20 years.

LEISEGANG ACQUISITION: On January 31, 2000, Cooper purchased a group of women's healthcare products (the "Leisegang Business") from NetOptix Corporation for approximately $10 million in cash and an additional amount of approximately $250,000 paid in May 2000. Prior to our acquisition, the Leisegang Business generated annual revenue in excess of $11 million from operations in the U.S., Germany and Canada.

The Leisegang Business includes diagnostic and surgical instruments including colposcopes, instruments to perform loop electrosurgical excision procedures, hand-held gynecological instruments, disposable specula and cryosurgical systems. Many of its products are disposable, including its Sani-Spec line of disposable plastic specula, its largest product group.

The acquisition has been accounted for as a purchase. Goodwill initially has been recorded at $5.4 million and is being amortized over 20 years.

Note 4. New Accounting Pronouncements

In April 1998, The American Institute of Certified Public Accountants issued Statement of Position ("SOP") 98-5, "Reporting on the Cost of Start-up Activities." The SOP broadly defines start-up activities and requires companies to expense them as incurred, effective for fiscal years beginning after December 15, 1998. We adopted the SOP in the first quarter of this year and reported an after tax charge of $432,000 as a cumulative effect of a change in accounting principles. Our previous policy had been to defer the cost of start-up activities as appropriate and amortize them over future periods.

In June 1998 the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 133, "Accounting for Derivative Instruments and Hedging Activities." In June 1999, the FASB issued SFAS 137, which amended the effective date of SFAS 133 to the first quarter of fiscal years beginning after June 15, 2000. SFAS 133 requires recognition of all derivatives on the balance sheet at fair value. Changes in fair value must be recognized currently in earnings unless specific hedge accounting criteria are met. We will adopt SFAS 133 in the first quarter of fiscal 2001 and do not anticipate that this adoption will have a material effect on our financial statements.

Note 5. Long-Term Debt

	April 30, 2000	October 31, 1999
	(In thousands)	
Promissory notes -- Aspect	$22,130	$23,439
Midland Bank	--	17,445
KeyBank line of credit	16,000	--
Aspect Vision bank loans	5,708	6,292
Promissory note -- Wesley-Jessen Corporation	--	100
County of Monroe Industrial Development Agency ("COMIDA") Bond	2,575	2,695
Capitalized leases	8,048	9,401
Other	43	--
	54,504	59,372
Less current installments	2,295	2,305
	$52,209	$57,067

MIDLAND BANK

Cooper repaid the Midland Bank loan using cash then on hand and $12.5 million of its KeyBank line of credit. Since the Midland Bank loan was covered by a letter of credit against the KeyBank line of credit, we were able to reduce overall interest expense and increase the amount available under the KeyBank line of credit.

KEYBANK LINE OF CREDIT

At April 30, 2000, we had $26.8 million available under the KeyBank line of credit.

Line of credit summary:
(in millions)

Amount of line	$ 50.0
Loans	(16.0)
Letters of credit backing other debt	(7.2)
Available credit	$ 26.8

PROMISSORY NOTE -- WESLEY-JESSEN CORPORATION

The balance of the Wesley-Jessen promissory note was paid off in the first quarter.

Note 6. Earnings Per Share ("EPS")

(In thousands, except per share figures)

	Three Months Ended April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
Income from continuing operations	$6,763	$5,294	$11,590	$ 7,935
Discontinued operations	--	1,841	--	3,099
Cumulative effect of change in accounting principles	--	--	(432)	--
Net income	$6,763	$7,135	$11,158	$11,034
Basic:				
Weighted average common shares	14,130	13,946	14,099	14,191
Basic earnings per share:				
Continuing operations	$ 0.48	$ 0.38	$ 0.82	$ 0.56
Discontinued operations	--	0.13	--	0.22
Cumulative effect of change in accounting principles	--	--	(0.03)	--
Basic earnings per share	$ 0.48	$ 0.51	$ 0.79	$ 0.78
Diluted:				
Weighted average common shares	14,130	13,946	14,099	14,191
Add dilutive securities:				
Warrants	--	18	--	30
Options	308	107	300	157
Denominator for diluted earnings per share	14,438	14,071	14,399	14,378
Diluted earnings per share:				
Continuing operations	$ 0.47	$ 0.38	$ 0.80	$ 0.55
Discontinued operations	--	0.13	--	0.22
Cumulative effect of change in accounting principles	--	--	(0.03)	--
Diluted earnings per share	$ 0.47	$ 0.51	$ 0.77	$ 0.77

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 April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
Number of shares excluded	784,250	1,299,833	784,250	1,249,833
Range of exercise prices	$30.69-$62.21	$16.00-$62.21	$30.69-$62.21	$20.00-$62.21

Note 7. Income Taxes

The effective tax rate ("ETR") used to record the provision for income taxes of $3.4 million and $5.8 million for the three and six months ended April 30, 2000 was 33.5%. The ETR used to record the provision for income taxes of $4.1 million for the six months ended April 30, 1999 was approximately 34%. In the second quarter of 1999, updated projections indicated that the full year ETR would be about 34%, down one percentage point from the first quarter's estimate. As a result, the ETR for the three-month period ended April 30, 1999 was approximately 33%.

Note 8. Discontinued Operations

In the fourth quarter of 1998, Cooper declared Hospital Group of America ("HGA"), its former psychiatric services business, a discontinued operation and recorded a charge of $22.3 million reflecting Management's initial estimate of the ultimate loss to be incurred upon disposition.

In January 1999, we completed the sale of a portion of HGA for $5 million in cash and trade receivables and in April 1999 sold the remainder to Universal Health Services, Inc. for $27 million at closing. Cooper recorded gains on disposal of $1.3 million in the first quarter and $1.7 million in the second quarter, reflecting adjustments to the loss estimated in 1998. HGA's patient revenue was $8.9 million and $20.8 million for the three and six months ended April 30, 1999, respectively.

Note 9. Contingencies -- Environmental

In 1997, environmental consultants engaged by Cooper identified a contained area of groundwater contamination consisting of industrial solvents including trichloroethane (also known as TCA) at one of CVI's sites. In the opinion of counsel, the solvents were released into the ground before we acquired the business at that site, and the area containing these chemicals is limited.

In April 1999, Cooper and the New York Department of Environmental Conservation entered into a voluntary agreement covering the environmental investigation of the site. The investigation has been completed, and we plan to begin a state-approved remediation later this year. Cooper has accrued approximately $400,000 for that purpose. In the opinion of Management, the cost of remediation will not be material when considering amounts previously accrued.

Note 10. Business Segment Information

Cooper is organized by product line for management reporting with operating income being the primary measure of segment profitability. No costs from corporate functions are allocated to the segments' operating income. Items below operating income are not considered when measuring the profitability of a segment. 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 exclusive of cash and cash equivalents, which are included as corporate assets.

Segment information (in thousands):

	Three Months Ended April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
Revenue:				
CVI	$38,259	$34,702	$70,228	$62,481
CSI	12,510	7,041	20,945	14,221
	$50,769	$41,743	$91,173	$76,702
Operating income:				
CVI	$11,434	$10,276	$19,766	$16,496
CSI	1,674	907	3,091	1,756
Corporate	(1,731)	(1,560)	(3,240)	(2,726)
Total operating income	11,377	9,623	19,617	15,526
Interest expense	(1,268)	(1,762)	(2,649)	(3,611)
Other income, net	60	37	460	71
Income from continuing operations before income taxes	$10,169	$ 7,898	$17,428	$11,986

	April 30, 2000	October 31, 1999
Identifiable assets:		
CVI	$160,426	$153,759
CSI	64,377	41,491
Corporate	68,611	90,623
Total	$293,414	$285,873

Geographic information (in thousands):

	Three Months Ended April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
Revenue:				
United States	$37,749	$28,475	$67,345	$52,205
Europe	9,052	10,519	17,026	19,464
Canada	3,968	2,749	6,802	5,033
	$50,769	$41,743	$91,173	$76,702

	April 30, 2000	October 31, 1999
Identifiable assets:		
United States	$113,390	$ 86,367
Europe	95,574	92,025
Canada	7,342	4,434
Corporate and Other	77,108	103,047
Total	$293,414	$285,873

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 of this report.

FORWARD-LOOKING STATEMENTS: This Form 10-Q contains "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. To identify forward-looking statements, look for words like "believes," "expects," "may," "will," "should," "seeks," "approximately," "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 the forward-looking statements include major changes in business conditions and the economy, loss of key senior management, major disruptions in the operations of Cooper's manufacturing facilities, new competitors or technologies, the impact of an undetected virus on our computer systems, acquisition integration 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, significant environmental cleanup costs above those already accrued, litigation costs, costs of business divestitures, and other factors described in Cooper's Securities and Exchange Commission filings, including the "Business" section in our Annual Report on Form 10-K for the year ended October 31, 1999. Cooper cautions investors not to rely unduly on forward-looking statements. They reflect our analysis only on their stated date.

RESULTS OF OPERATIONS

In this section we discuss the results of our operations for the first three and six months of fiscal 2000 and compare them with the same periods of fiscal 1999. We discuss our cash flows and current financial condition beginning on page 20 in the "Capital Resources and Liquidity" section.

SECOND QUARTER HIGHLIGHTS VS. 1999'S SECOND QUARTER:

- Sales up 22% to $50.8 million.

- Gross profit up 22% on consistent margins.

- Income from operations up 18% to $11.4 million.

- Diluted earnings per share from continuing operations up 24% to 47 cents from 38 cents.

SIX-MONTH HIGHLIGHTS:

Sales up 19% to $91.2 million.

Gross profit up 23%; margin improved by two percentage points to 65% of revenue.

Income from operations up 26% to $19.6 million.

Diluted earnings per share from continuing operations up 45% to 80 cents from 55 cents.

SELECTED STATISTICAL INFORMATION -- PERCENTAGE OF SALES AND GROWTH

	Percent of Sales Three Months Ended April 30,			Percent of Sales Six Months Ended April 30,		
	2000	1999	% Growth	2000	1999	% Growth
Net sales	100%	100%	22%	100%	100%	19%
Cost of sales	36%	36%	21%	35%	37%	12%
Gross profit	64%	64%	22%	65%	63%	23%
Selling, general and administrative	38%	37%	24%	40%	39%	21%
Research and development	1%	1%	53%	1%	1%	47%
Amortization	2%	2%	16%	2%	2%	9%
Income from operations	22%	23%	18%	22%	20%	26%

NET SALES: All revenue is generated by our two business units, CooperVision ("CVI") and CooperSurgical ("CSI"):

CVI markets a broad range of contact lenses primarily in North America and Europe.

CSI markets diagnostic products, surgical instruments and accessories to the women's healthcare market.

Our consolidated revenue grew $9 million (22%) and $14.5 million (19%), respectively, in the three- and six-month periods:

	Three Months Ended April 30,			Six Months Ended April 30,		
	2000	1999	% Incr.	2000	1999	% Incr.
	($ in millions)					
CVI	$38.3	$34.7	10%	$70.2	$62.5	12%
CSI	12.5	7.0	78%	21.0	14.2	47%
	$50.8	$41.7	22%	$91.2	$76.7	19%

CVI REVENUE: CVI's worldwide core business, which we define as all revenue except our lower margin original equipment manufacturer ("OEM") sales to other contact lens manufacturers, grew 16% and 17% for the three- and six-month period, respectively.

Segment	Second Quarter 2000	% Total	% Change from Second Quarter 1999	Six Months 2000	% Total	% Change from Six Months 1999
U.S.	$24.9	65%	21%	$45.0	64%	23%
International	11.6	30%	7%	22.1	32%	6%
Core business	36.5	95%	16%	67.1	96%	17%
OEM	1.8	5%	(46%)	3.1	4%	(40%)
Total	$38.3	100%	10%	$70.2	100%	12%

CVI's core product sales in the U.S. grew 21% and 23% in the three- and six-month period, as the disposable-planned replacement ("DPR") sphere and toric product lines together grew 42% in both periods.

Our U.S. toric lens business grew 22% in the second fiscal quarter (25% for the six-month period) while the toric market was growing about 12% for the first calendar quarter. During the second fiscal quarter, sales of CVI's DPR torics grew 36% in the U.S., driven by sales of Preference Toric and Frequency 55 Toric.

Sales of spherical DPR products in the U.S., driven by sales of Frequency 55 spheres and Frequency Aspheric, grew about $2.4 million, or 54% in the second quarter and about $4.1 million, or 55% for the six-month period. Together, CVI's DPR spheres and torics now account for nearly 75% of its U.S. business.

During the second quarter, CVI continued to introduce Frequency Aspheric in the U.S. The optical properties of this lens can help improve visual acuity in low light situations and correct low degrees of astigmatism. CVI also introduced Encore Toric, its two-week disposable cast molded toric lens.

International core revenue, sales in countries outside the United States plus exports from the U.S., grew 7% during the quarter, 12% when adjusted for currency fluctuations. OEM sales declined as expected, down 46% from last year's second quarter, 40% for the six-month period.

During the second quarter, the roll out of new products continued in Europe. These include CVI's line of toric lenses, the Frequency Aspheric lens and Frequency 55 UV, which contains an ultra violet light-blocking agent. In November, CVI introduced its cast-molded toric product--called Frequency XCEL--in Europe. XCEL is now available in every major European market.

CSI REVENUE: CSI revenue grew 78% and 47% in the three- and six-month periods, due primarily to the recent acquisitions of products from BEI Medical Systems, Inc. and Leisegang Medical, Inc. Absent the revenue provided by these acquisitions, revenue of our women's healthcare products grew 9% and 7%, respectively, reflecting the continued growth of FemExam pH and Amines TestCard System and the Cerveillance Digital Colposcope line.

In December, CSI acquired well-known brands of uterine manipulators and other niche products for the gynecologist's office from BEI Medical Systems Company, Inc.

At the end of January, CSI completed the acquisition of the Leisegang Business (See Note 3). The products are diagnostic and surgical instruments including colposcopes, instruments to perform loop electrosurgical excision procedures, hand-held gynecological instruments, disposable specula and cryosurgical systems. Many products are disposable, including the Sani-Spec line of disposable plastic specula, which comprises its largest product group.

COST OF SALES/GROSS PROFIT: Gross profit as a percentage of sales ("margin") was as follows:

	Margin % Three Months Ended April 30,		Margin % Six Months Ended April 30,	
	2000	1999	2000	1999
CVI	68%	65%	68%	64%
CSI	53%	56%	54%	56%
Consolidated	64%	64%	65%	63%

The gross margin improvement at CVI reflects cost reduction projects at both our U.S. and U.K. manufacturing sites. Aside from any major changes in product mix, we believe that continued cost reductions will result in improving margins during the remainder of fiscal 2000 and beyond.

CSI's margins declined in both periods, primarily reflecting the products recently acquired from BEI and Leisegang, which generate relatively lower margins. We anticipate that our overall margins at CSI will be about 53% of sales for the full fiscal year.

SELLING, GENERAL AND ADMINISTRATIVE ("SGA") EXPENSE:

	Three Months Ended April 30,			Six Months Ended April 30,		
	2000	1999	% Incr.	2000	1999	% Incr.
			($ in millions)			
CVI	$13.5	$11.6	17%	$26.2	$22.2	18%
CSI	4.1	2.4	68%	6.7	4.9	37%
HQ/Other	1.7	1.5	11%	3.2	2.7	19%
	$19.3	$15.5	24%	$36.1	$29.8	21%

As a percentage of sales, SGA was 1% above 1999's second quarter and six-month period. Increases of 17% and 18% at CVI for the respective periods was driven by marketing costs associated with new product launches. CSI SGA grew by 68% and 37%, with revenues growing 78% and 47% for the respective periods. The lower increase in SGA as related to sales growth is attributable to synergies with the acquisitions of BEI products and Leisegang. Corporate SGA grew by $171,000 and $514,000 in the second quarter and first six months reflecting primarily timing and amounts of bonus payments and normal business growth.

RESEARCH AND DEVELOPMENT ("R&D") EXPENSE: We expect that R&D spending will remain at a low percentage of sales because we are focusing on acquiring products that will not require large expenditures of time or money before introduction.

INCOME FROM OPERATIONS: Income from operations improved by $1.8 million or 18% and $4.1 million or 26% for the three- and six-month periods:

	Three Months Ended April 30,			Six Months Ended April 30,		
	2000	1999	Incr.	2000	1999	Incr.
			($ in millions)			
CVI	$11.4	$10.3	$ 1.1	$19.8	$16.5	$3.3
CSI	1.7	0.9	0.8	3.1	1.7	1.4
Headquarters	(1.7)	(1.6)	(0.1)	(3.3)	(2.7)	(0.6)
	$11.4	$ 9.6	$ 1.8	$19.6	$15.5	$4.1

INTEREST EXPENSE: Interest expense in the first six months of $2.6 million was down 27% from the same period of fiscal 1999, primarily reflecting debt payments we made at the end of the second quarter of 1999 with proceeds from the sale of HGA and the replacement in the first quarter of $17.4 million Midland Bank Loan with lower cost debt.

OTHER INCOME, NET:

	Three Months Ended April 30,		Six Months Ended April 30,	
	2000	1999	2000	1999
	(In thousands)			
Interest income	$ 67	$ 86	$ 278	$ 137
Foreign exchange	(138)	(134)	(239)	(274)
Gain on cancellation of interest rate swap	--	--	240	--
Other	131	85	181	208
	$ 60	$ 37	$ 460	$ 71

PROVISION FOR INCOME TAXES: We estimate that our effective tax rate ("ETR") for the full fiscal year 2000 will be 33.5%.

We implemented a global tax plan in the fourth quarter of fiscal 1999 to minimize both the taxes reported in our statement of income and the actual taxes we will have to pay once the benefits of our net operating loss ("NOLs") are fully utilized. Assuming no major acquisitions or large stock issuances, we currently expect to reduce our ETR to approximately 30% over the next six years. This plan could possibly extend the cash flow benefits of the NOLs through 2003. We expect that actual cash payments for taxes will be about 10% of pretax profits throughout this period.

DISCONTINUED OPERATIONS: In January 1999, Cooper completed the sale of a portion of Hospital Group of America, Inc. ("HGA") for $5 million in cash and trade receivables. In April 1999, Cooper sold the remainder of HGA to Universal Health Services, Inc. for $27 million at closing. Cooper recorded gains on disposal of $1.3 million in the first quarter and $1.7 million in the second quarter, reflecting adjustments to the loss estimated in 1998. (See Note 8.)

CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLES: In the first quarter of fiscal 2000, we recorded a net of tax charge of $432,000 to implement a new accounting principle. (See Note 4.)

CAPITAL RESOURCES & LIQUIDITY

SECOND QUARTER HIGHLIGHTS:

Operating cash flow $10.6 million vs. $9.2 million in 1999's second quarter.

"Cash Flow" (pretax income from continuing operations plus depreciation and amortization) per diluted share 86 cents vs. 70 cents in 1999's second quarter.

Closed one small acquisition for cash payment of $1.7 million.

Expenditures for purchases of property, plant and equipment (PP&E) $2.9 million vs. $3.2 million in 1999's second quarter.

SIX-MONTH HIGHLIGHTS:

Operating cash flow $15.9 million vs. $5.8 million in the first half of 1999.

Cash Flow per diluted share $1.50 vs. $1.09 in the first half of 1999.

Closed three acquisitions for cash payments of $23.5 million.

Refinanced approximately $18 million long-term debt, replacing it with less expensive debt under our Revolving Credit Agreement.

Expenditures for purchases of PP&E $6.2 million vs. $5.4 million in the first half of 1999.

COMPARATIVE STATISTICS (DOLLARS IN MILLIONS, EXCEPT PER SHARE AMOUNTS):

	April 30, 2000	October 31, 1999
Cash and cash equivalents	$4.7	$20.9
Total assets	$293.4	$285.9
Working capital	$51.7	$58.6
Total debt	$57.1	$62.0
Ratio of debt to equity	0.3:1	0.4:1
Debt as a percentage of total capitalization	25%	27%

	April 30, 2000	April 30, 1999
Operating cash flow -- twelve months ended	$37.8	$20.9
Cash Flow per diluted share -- twelve months ended	$3.23	$2.06

OPERATING CASH FLOWS: Our major source of liquidity continues to be cash flow provided by operating activities. Operating cash flow for the first half of fiscal 2000 was $15.9 million, nearly trebling the $5.8 generated in the comparable period last year. We now expect to generate positive operating cash flow each quarter. In prior years, we would typically experience a net cash outflow from operating activities in our first quarter, reflecting payments made to settle disputes, bonus payments and inventory builds in anticipation of new product launches and increased sales in subsequent quarters. In the first half of this year, strong operating results (operating income of $19.6 million) and a reduced inventory build (of the total increase in inventory from October 31, 1999 of $4.9 million, approximately $4.2 million represented inventories of companies acquired in the first quarter) drove operating cash flow to $15.9 million.

Major uses of cash for operating activities in the first half of 2000 included payments of $3 million related to settlements of disputes, $1.4 million to fund entitlements under Cooper's bonus plans and approximately $1.3 million in interest payments.

INVESTING CASH FLOWS: The cash outflow of $29.7 million from investing activities was driven by capital expenditures of $6.2 million and payments of $23.5 million to fund acquisitions. (See note 3.)

FINANCING CASH FLOWS: For the first half of 2000, financing activities resulted in a cash outflow of $2.5 million. In the first quarter, we spent about $18 million to refinance a portion of the debt raised to fund the acquisition of Aspect in December 1997. We funded most of this by drawing down on our KeyBank line of credit, which carries a lower effective interest rate. Because the debt we paid off was backed by a letter of credit from KeyBank, and was, therefore, deducted from our total facility amount, we lost no availability under our line of credit by effecting this transaction. In the second quarter we made additional net debt repayments of approximately $3.5 million, to further reduce our interest expense.

OUTLOOK: We believe that cash on hand of $4.7 million plus cash from operating activities will fund future operations, capital expenditures, cash dividends and smaller acquisitions. We may need additional funds for larger acquisitions and other strategic alliances. At April 30, 2000, we had about $27 million available under the KeyBank line of credit and, based on conversations with KeyBank, anticipate that additional financing would be available as required.

RISK MANAGEMENT: Cooper is 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. Cooper is also exposed to risks associated with changes in interest rates, as the interest rate on certain of its debt varies with the London Interbank Offered Rate.

YEAR 2000 ("Y2K"): In 1999, we completed an in-depth compliance program to minimize the effect of potential Y2K issues. To date, we have experienced no difficulties related to Y2K.

TRADEMARKS: The following trademarks italicized in this report are owned by, licensed to or distributed by The Cooper Companies, Inc., its subsidiaries or affiliates: Cerveillance'r', FemExam'r'TestCard System, Hyskon'r', Marlow'TM', Frequency 55'r', Preference'r', Frequency'r'Aspheric, Encore'TM', Frequency'r'XCEL, Sani-Spec'r'and Unimar'r'.

PART II -- OTHER INFORMATION

Item 4. Submission of Matters to a Vote of Security Holders

The 2000 Annual Meeting of Stockholders was held on March 28, 2000.

Each of the eight individuals nominated to serve as directors of the Company was elected:

Director	Shares For	Shares Against
A. Thomas Bender	12,898,019	42,147
Michael H. Kalkstein	12,897,953	42,213
Moses Marx	12,897,586	42,580
Donald Press	12,898,019	42,147
Steven Rosenberg	12,897,664	42,502
Allan E. Rubenstein, M.D.	12,898,007	42,159
Robert S. Weiss	12,898,006	42,160
Stanley Zinberg, M.D.	12,898,019	42,147

Stockholders ratified the appointment of KPMG LLP as Cooper's independent certified public accountants for the fiscal year ending October 31, 2000. A total of 12,903,288 shares were voted in favor of the ratification, 22,124 shares were voted against it and 14,752 shares abstained.

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits.

Exhibit Number	Description
11*	Calculation of Earnings Per Share.
27	Financial Data Schedule.

* The information called for in this exhibit is provided in Footnote 6 to the Consolidated Condensed Financial Statements in this report.

(b) Cooper filed the following reports on Form 8-K during the period from February 1, 2000 to April 30, 2000.

Date of Report	Item Reported
February 23, 2000	Item 5. Other Events
March 28, 2000	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: June 9, 2000

/s/ Stephen C. Whiteford

Vice President and Corporate Controller

THE COOPER COMPANIES, INC. AND SUBSIDIARIES

Index of Exhibits

* The information called for in this exhibit is provided in Footnote 6 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'

5
1,000

6-MOS
OCT-31-2000
NOV-01-1999
APR-30-2000
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0
33,323
1,847
38,283
99,615
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15,662
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172,843
293,414
91,173
91,173
32,057
32,057
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0
2,649
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5,838
11,590
0
0
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11,158
.79
.77