

From: Carol Kaufman
Sent: Monday, May 14, 2007 12:36 PM
Subject: NYSE Symbols

To: Christopher Cox-SEC Chairman

Re: 3-Digit NYSE Symbols

From: Carol R. Kaufman, Sr. VP Legal Affairs, The Cooper Companies, Inc. (NYSE:COO)

Dear Mr. Cox:

I want to let you know that we consider the 3-Digit NYSE symbol for our stock a symbol of prestige, value and distinction—since NYSE companies adhere to much higher standards than NASDAQ companies and our stockholders recognize this distinction.

We would not want to see that value diminished by eliminating the distinction we think we are entitled to receive as an NYSE company, and to do so would take away value from our stockholders.

Please protect our stockholders' interests and do not force NYSE companies to relinquish the distinction they earned and deserve.

I look forward to hearing from you, and know that other NYSE companies feel exactly the same way.

Many thanks for your consideration in this matter.

Regards,

...carol kaufman