

Mail Stop 6010

July 5, 2006

Mr. Steven M. Neil
Chief Financial Officer, Vice President and Treasurer
The Cooper Companies, Inc.
6140 Stoneridge Mall Road, Suite 590
Pleasanton, CA 94588

Re: The Cooper Companies, Inc.
Form 10-K for the fiscal year ended October 31, 2005
Filed January 17, 2006
File No. 001-08597

Dear Mr. Neil:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant