

Recently Issued Accounting Standards

See Note 1 of the Notes to Consolidated Financial Statements

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

The information required by this Item is included under “Item 7 Management’s Discussion and Analysis of Financial Condition and Results of Operations ”

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Cooper’s consolidated financial statements, together with the report thereon of Ernst & Young LLP and the supplementary financial data are set forth on pages F-1 through F-28 hereof (See Item 14 for Index)

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

Not applicable

PART III

ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE REGISTRANT

The information required by this Item is set forth under the captions “Election of Directors” and “Executive Officers” in Cooper’s definitive Proxy Statement to be filed pursuant to Regulation 14A under the Securities Exchange Act of 1934 in connection with Cooper’s 2002 Annual Meeting of Shareholders (the “Proxy Statement”) and is incorporated herein by reference

ITEM 11. EXECUTIVE COMPENSATION

The information required by this Item is set forth under the caption “Executive Management Compensation” in the Proxy Statement and is incorporated herein by reference

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The information required by this Item is set forth under the captions “Cooper Stock Ownership” and “Security Ownership of Management” in the Proxy Statement and is incorporated herein by reference

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

Not applicable