

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☒ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>COOPER & COMPANY INC. 401K PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>02/01/1994</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>COOPER & COMPANY, INC.</u> <u>10179 COMMERCE PARK DRIVE</u> <u>CINCINNATI, OH 45246-1335</u>	2b Employer Identification Number (EIN) <u>31-0622081</u> 2c Sponsor's telephone number <u>513-942-6066</u> 2d Business code (see instructions) <u>448310</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/28/2013</u>	<u>DAVID M. GRIFFITHS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COOPER & COMPANY, INC. 10179 COMMERCE PARK DRIVE CINCINNATI, OH 45246-1335	3b Administrator's EIN 31-0622081 3c Administrator's telephone number 513-942-6066
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	207
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	171
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	23
d Subtotal. Add lines 6a , 6b , and 6c	6d	194
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	194
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	60
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **0** **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>COOPER & COMPANY INC. 401K PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COOPER & COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0622081</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>ADP</u>
<u>22-1467904</u>

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
<u>DAVIS DISTRIBUTORS, LLC</u>
<u>85-0360310</u>

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
<u>GOLDMAN SACHS</u>
<u>71 SOUTH WACKER DRIVE</u>
<u>SUITE 500</u>
<u>CHICAGO, IL 60606</u>

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ADP BROKER-DEALER

22-3319984

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
60 59 99 49	RECORD KEEPER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

GOLDMAN SACHS

71 SOUTH WACKER DRIVE
SUITE 500
CHICAGO, IL 60606

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
63	INVESTMENT MANAGER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	60 59 99 49 59 99 99 49 49	0
(d) Enter name and EIN (address) of source of indirect compensation DAVIS DISTRIBUTORS, LLC 85-0360310 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.0015 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.0017 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 GOLDMAN SACHS (b) Service Codes (see instructions) 63 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation DAVIS DISTRIBUTORS, LLC 85-0360310 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS		
(a) Enter service provider name as it appears on line 2 GOLDMAN SACHS (b) Service Codes (see instructions) 63 (c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation GOLDMAN SACHS 71 SOUTH WACKER DRIVE CHICAGO, IL 60606 (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS		

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan COOPER & COMPANY INC. 401K PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER & COMPANY, INC.	D Employer Identification Number (EIN) 31-0622081	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	33722	22041
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1103606	1140497
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1137328	1162538

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1137328	1162538
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	66736	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		66736

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1472	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1472

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	20628	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		20628

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-61327
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		27509

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2299	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2299
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2299

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		25210
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):
 (1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:
 (1) Name: HENNEKES CPA SERVICES, LLC (2) EIN: 13-4230426

d The opinion of an independent qualified public accountant is **not attached** because:
 (1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		114000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>COOPER & COMPANY INC. 401K PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COOPER & COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0622081</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>57-1198022</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**COOPER & COMPANY, INC.
401(k) PLAN**

AUDIT REPORT

DECEMBER 31, 2011



**CPA's Audit Report
and Financial Statements**

COOPER & COMPANY, INC. 401(k) PLAN

TABLE OF CONTENTS

	<u>Page</u>
Independent CPA's Report on Financial Statements	1
Financial Statements:	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4 - 9
DOL/IRS Form 5500	starting on 10



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**Independent CPA's Report
on Financial Statements**

Trustees and Administrative Committee
Cooper & Company, Inc. 401(k) Plan
Cincinnati, Ohio

We were engaged to audit the statements of net assets available for benefits of Cooper & Company, Inc. 401(k) Plan ("the Plan") as of December 31, 2011 and 2010 and the statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based upon our audits.

Except as described in the next paragraph, we conducted our audits in accordance with United States generally accepted auditing standards ("U.S. GAAS"). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As permitted by Regulation 2520.103-8 of the U.S. Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), and as instructed by the Plan administrator, we did not perform any auditing procedures with respect to the information summarized in Note 2, which was certified by the Plan's trustee bank or other custodial financial institution, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator and management that the trustee bank holds the Plan's investment assets and executes its investment transactions. The Plan administrator has obtained a certification from the trustee bank as of and for the years ended December 31, 2011 and 2010, that the information provided by the trustee bank is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the financial statements for 2011 and 2010. The form and content of the Plan information included in the accompanying financial statements, other than that derived from the information certified by the trustee bank, has been audited by us in accordance with U.S. GAAS, and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

October 9, 2012

COOPER & COMPANY, INC. 401(k) PLAN

STATEMENTS of NET ASSETS AVAILABLE for BENEFITS

December 31, 2011 and 2010

	2011	2010
ASSETS		
Investments - marketable securities	\$ 1,140,497	\$ 1,103,606
Participant loans receivable	22,041	33,722
Contributions receivable		
Due from employer	-	-
Due from participants	-	-
Total assets	\$ 1,162,538	\$ 1,137,328
LIABILITIES		
Benefits payable - none, as recorded when paid	\$ -	\$ -
Total liabilities	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 1,162,538	\$ 1,137,328

The accompanying notes are an integral part of these financial statements

COOPER & COMPANY, INC. 401(k) PLAN

STATEMENTS of CHANGES in NET ASSETS AVAILABLE for BENEFITS

Years Ended December 31, 2011 and 2010

	2011	2010
ADDITIONS		
Contributions received or receivable:		
From employer	\$ -	\$ -
From participants	66,736	64,310
Total contributions	66,736	64,310
Dividends and earnings	20,628	12,547
Realized capital gains (losses), net	(459)	(3,028)
Appreciation (depreciation) in market values of investments, net	(60,867)	82,335
Interest earned on loans receivable	1,471	1,681
Total additions, net	27,509	157,845
DEDUCTIONS		
Benefits paid to participants - distributions	2,299	20,762
Total deductions	2,299	20,762
Increase in net assets during the year	25,210	137,083
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	1,137,328	1,000,245
End of year	\$ 1,162,538	\$ 1,137,328

The accompanying notes are an integral part of these financial statements

COOPER & COMPANY, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

Description of the Plan

The following description of the Cooper & Company, Inc. 401(k) Plan (“the Plan”) provides only general information. Readers of this report should refer to the Plan’s Adoption Agreement and Summary Plan Description for a more complete description of the Plan’s provisions.

The Plan uses Automated Data Processing Company (“ADP”) of Florham Park, New Jersey to maintain and administer the retirement plan, including accounting for participant accounts and balances. The Plan also uses State Street Bank and Trust, North Quincy, Massachusetts as its trustee bank to hold assets in trust for the benefit of Plan participants.

The Plan is a defined contribution plan covering Cooper & Company, Inc. (“the Company”) employees that are at least age 21 and have completed a minimum of 1,000 hours of service during a 12 month period. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Participation in the Plan is voluntary.

- Employee Contributions - Participants may contribute up to 15% of pre-tax compensation, as defined in the Plan and subject to annual ERISA limits. Participants who are at least age 50 during the year are eligible to make additional “catch-up” contributions, as permitted by law. Participants may also contribute amounts representing distributions from other tax qualified retirement plans (“rollovers”). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan offers a variety of mutual funds from several investment companies that are held in trust by State Street Bank and Trust.
- Employer Contributions – The Company may, at its sole discretion, make matching contributions at a chosen percentage of employee contributions. The Company did not make a discretionary contribution for 2011 or 2010. Employees must participate in and contribute to the Plan in order to receive any employer contributions. Contributions are subject to certain annual limitations pursuant to law.
- Vesting - Participants are immediately vested in compensation deferrals (their own contributions) plus actual earnings thereon. Amounts contributed by the Company are subject to a vesting schedule based on years of continuous service, with participants being 100% vested after six years of credited service.
- Participant Accounts - Each participant’s account is credited with the participant’s contributions and allocations of any Company contributions plus (minus) any investment earnings (losses) and minus an allocation of administrative costs, if any. The benefit to which a participant is entitled is the balance of Plan assets attributable to his or her vested account.

- Participant Loans and Hardship Withdrawals - Participants may borrow from their accounts as permitted by the Plan. Loans are secured by the balance in the participant's account with interest accrued pursuant to the Plan. Certain hardship withdrawals are also permitted under the Plan and as allowed by law.
- Benefit Payments – Upon termination of employment or due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the participant's vested account balance, or periodic installments as permitted by the Plan.

Income Taxes

The Plan, itself, does not pay any income taxes. Accordingly, no provision for income taxes is made in the accompanying financial statements and schedules.

The Internal Revenue Service ("IRS") has informed the Company, through ADP, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Company believes the Plan, as amended, continues to be in compliance with applicable requirements of the IRS and the U.S. Department of Labor ("DOL").

Participants are responsible for payment of their respective individual income taxes, if any, on distributions or other withdrawals from the Plan. Under certain circumstances the Plan withholds income taxes from participant distributions and remits amounts withheld to the IRS on behalf of respective participants.

Financial Statement Presentation

The Plan's financial statements and schedules have been prepared using the accrual basis of accounting pursuant to United States generally accepted accounting principles ("U.S. GAAP"), except that benefit payments are recorded when paid and are not accrued.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash equivalent balances include all highly liquid investments such as checking, commercial paper, and savings accounts with an original maturity of three months or less. Cash balances are generally held for short time periods until invested according to the direction(s) of the participant(s).

Cash balances maintained in banks are insured by the Federal Deposit Insurance Corporation (“FDIC”). The FDIC limit is generally up to \$250,000. The Plan has not experienced any losses in its cash accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investments and Investment Earnings (Losses)

U.S. GAAP requires that investments be reported at fair value (fair market value) utilizing the accounting rules governing *Fair Value Measurements and Disclosures*. Fair value is defined as the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants using “fair value hierarchy”.

Fair value hierarchy:

- Level 1 – observable quoted prices in liquid active markets for the *identical* assets or liabilities
- Level 2 – observable quoted prices in liquid active markets for *similar* assets or liabilities; observable quoted prices in *non-active* markets; other observable market data corroboration
- Level 3 – unobservable data – little or no market activity

Plan assets are maintained in various publicly-traded mutual funds including those of Goldman Sachs, Davis Financial and State Street Bank and Trust. Mutual funds are not insured by the FDIC and may lose value. Other than depreciation in market values of the investments, the Plan has not experienced losses in its investment accounts and believes it is not adversely affected by significantly greater investment risks than experienced by the market as a whole. See Note 6.

Participant Loans Receivable

Participant loans are valued at their outstanding balances, which approximate fair market value.

Benefit Payments

Benefits are recorded when paid, which is not in accordance with U.S. GAAP, but which is permitted by applicable DOL regulations.

Administrative Expenses

Administrative expenses associated with the Plan are paid for by Cooper & Company, the Plan sponsor, and are not included in the accompanying financial statements.

Forfeited Accounts

Forfeitures for terminated employee participants and forfeitures on withdrawn amounts are reallocated to the remaining participant accounts. Forfeitures totaled \$0 and \$0 during 2011 and 2010, respectively.

(2) **Investments**

The Plan's investments, all participant directed, consist of marketable securities – primarily shares of mutual funds – and are valued based on Level 1 pricing.

Investment balances were as follows at December 31, 2011 and 2010:

2011				
	# Shares	Price/Sh.	Market Value	Cost
Goldman Sachs Mutual Funds:				
Balances greater than 5% of total				
Concent International Equities	10,321.1	\$ 13.49	\$ 139,232	\$ 173,325
Structured U.S. Equity	2,073.5	23.88	64,560	67,249
Capital Growth	8,132.7	20.84	169,485	157,471
Core Fixed Income Obligations	12,477.9	10.28	128,273	121,803
Asset Alloc Equity Growth	13,158.5	10.23	134,612	140,947
Asset Alloc Growth Strat	8,602.9	9.86	84,825	97,449
Finance Square Prime Obligations	215,002.2	1.00	215,002	215,002
Balances in other funds	Various	Various	169,447	169,955
Davis Financial Fund	1,330.1	26.30	35,061	43,898
Total investments 12/31/2011			<u>\$ 1,140,497</u>	<u>\$ 1,187,099</u>
2010				
	# Shares	Price/Sh.	Market Value	Cost
Goldman Sachs Mutual Funds:				
Balances greater than 5% of total				
Concent International Equities	8,627.8	\$ 16.90	\$ 145,810	\$ 148,627
Structured U.S. Equity	2,489.9	23.33	58,090	62,084
Capital Growth	7,682.3	21.19	162,789	147,637
Core Fixed Income Obligations	10,957.4	9.80	107,382	106,060
Asset Alloc Equity Growth	12,238.4	11.33	138,662	131,230
Asset Alloc Growth Strat	7,938.6	10.75	85,340	90,922
Finance Square Prime Obligations	213,887.1	1.00	213,887	213,887
Balances in other funds	Various	Various	158,177	152,819
Davis Financial Fund	1,053.8	31.76	33,469	36,075
Total investments 12/31/2010			<u>\$ 1,103,606</u>	<u>\$ 1,089,341</u>

(3) **Participant Loans Receivable**

Participants may borrow up to 50% of their vested account balance subject to a maximum loan of \$50,000 calculated pursuant to the Plan's adoption agreement. Loans must be fully repaid through payroll deductions within 5 years unless the loan is used for purchase of a primary home, in which case the repayment period is 30 years. Loans receivable bear interest at prime plus 2% and are secured by the account balance.

Details on participant loans are as follows as of each year end:

	2011	2010
Total loans receivable, beginning of year	\$ 33,722	\$ 23,509
New loans issued during the year	1,493	26,949
Earnings on loans during the year	1,471	1,681
Loan repayments during the year	(14,645)	(18,417)
Total loans receivable, end of year	<u>\$ 22,041</u>	<u>\$ 33,722</u>

(4) **Plan Termination**

The Company, as Plan Sponsor, has the right under the Plan to discontinue its contributions at any time and/or to terminate the Plan subject to ERISA laws and regulations. The Company, at the present time, has not indicated any intent to exercise its termination right. In the event of Plan termination, participants would immediately become 100% vested in their employer contributions.

(5) **Reconciliation of Financial Statements to Schedule H of Form 5500**

The following is a reconciliation of certain key amounts contained in the accompanying 2011 and 2010 financial statements compared to Schedule H of the filed Form 5500:

	2011	2010
Net assets available for benefits per financial statements	\$ 1,162,538	\$ 1,137,328
End participant loans without DDL principal and interest	-	-
Contribution receivable at end of year	-	-
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 1,162,538</u>	<u>\$ 1,137,328</u>
Total contributions per financial statements	\$ 66,736	\$ 64,310
Contribution receivable at end of year	-	-
Contribution receivable at beginning of year	-	-
Other	-	-
Total contributions per Schedule H of Form 5500	<u>\$ 66,736</u>	<u>\$ 64,310</u>
Total deductions per financial statements	\$ 2,299	\$ 20,762
Other	-	-
Total expenses per Schedule H of Form 5500	<u>\$ 2,299</u>	<u>\$ 20,762</u>

(6) **Risks and Uncertainties**

As directed by its participants, the Plan holds various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks, as well as risks to the broader economy. They are not insured by or protected by the FDIC. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits. Participant account balances are subject to both appreciation and depreciation in the near term and the long-term.

(7) **Subsequent Events**

No subsequent events have occurred since the date of the statement of financial position. Management has evaluated its subsequent events through October 9, 2012, the date the financial statements were available to be issued.

(8) **Uncertain Tax Positions**

The Financial Accounting Standards Board ("FASB") recently issued Interpretation No. 48, Accounting for Uncertainty in Income Taxes ("FIN 48") which clarifies the accounting and reporting under U.S. GAAP related to uncertain tax positions. In general terms, all entities are required to evaluate uncertain tax positions, if any, related to income taxes and provide certain FIN 48 disclosures. Cooper's applicable disclosures are as follows for 2011 and 2010:

	2011	2010
	None	None
Uncertain tax positions		
Interest expense related to tax filings	\$ -	\$ -
Penalties related to tax filings	\$ -	\$ -
Open tax return years subject to examination	2008, 2009, 2010, 2011	2007, 2008, 2009, 2010

Cooper & Company, Inc. 401k Plan
Three Digit Plan Number 001
Employer Identification Number 31-0622081

Schedule H, line 4i - Schedule of Assets (Held at End of Year).

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Goldman Sachs Mutual Funds:			
	Concent International Equities	10321.1377 Class A	173,325	139,232
	Capital Growth	8132.6812 Class A	157,471	169,485
	Core Fixed Income Obligations	12477.9412 Class A	121,803	128,273
	Fin Square Prime Obligation	215002.27 sh	215,002	215,002
	Asset Alloc Equity Growth	13158.5054 sh	140,946	134,612
	Asset Alloc Growth Strat	8602.9347 sh	97,449	84,825
	Structured U.S. Equity	2703.5355 sh	67,249	64,560
	Other Funds	Various	169,956	169,447
	Davis Financial Fund	1053.8010 sh	43,898	35,061
	Total Investments		1,187,099	1,140,497

Cooper & Company, Inc. 401k Plan
Three Digit Plan Number 001
Employer Identification Number 31-0622081

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year).

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Cost of acquisitions	(d) Proceeds of dispositions
Goldman Sachs Mutual Funds:			
Concent International Equities	10321.1377 Class A	25,808	1,110
Capital Growth	8132.6812 Class A	11,463	1,630
Core Fixed Income Obligations	12477.9412 Class A	22,115	6,372
Fin Square Prime Obligation	215002.27 sh	5,548	4,433
Asset Alloc Equity Growth	13158.5054 sh	11,221	1,504
Asset Alloc Growth Strat	8602.9347 sh	10,156	3,629
Structured U.S. Equity	2703.5355 sh	7,764	2,599
Other Funds	Various	-4,434	12,150
 Davis Financial Fund	 1053.8010 sh	 8,070	 248
Total Investments		97,711	33,675