

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 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>02/01/1994</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>02/01/1994</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; include room or suite number (employer, if for a single-employer plan) <u>COOPER & COMPANY, INC.</u> <u>10179 COMMERCE PARK DRIVE</u> <u>CINCINNATI, OH 45246-1335</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0622081</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>513-942-6066</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>448310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0622081</u>	2c Plan Sponsor's telephone number <u>513-942-6066</u>	2d Business code (see instructions) <u>448310</u>	
2b Employer Identification Number (EIN) <u>31-0622081</u>					
2c Plan 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	Filed with authorized/valid electronic signature.	<u>12/24/2015</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
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor 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
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
5 Total number of participants at the beginning of the plan year	5 144
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 115
a(2) Total number of active participants at the end of the plan year	6a(2) 54
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 18
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 72
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 72
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 55
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
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics 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 Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (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) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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	Service Provider Information (see instructions)
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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
ADP, LLC
13-3036745

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

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

(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)

(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 ☐

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	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DAVIS DISTRIBUTORS, LLC 85-0360310	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	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	60 59 99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GOLDMAN SACHS 71 SOUTH WACKER DRIVE CHICAGO, IL 60606	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	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
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	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	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)	23344	13092
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(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)	1621478	1328711
	(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	1644822	1341803

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	1644822	1341803
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	78294	
(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)		78294
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)	3687	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3687
(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)	53715	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		53715
(3) Rents	2b(3)		
(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
(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

		(a) Amount	(b) Total
(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)		27914
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		163610

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	466629	
(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)		466629
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		466629

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-303019
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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

- 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.).....
- 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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
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		165000
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.			

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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 2014 This Form is Open to Public Inspection.
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
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 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 0
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): 57-1198022		
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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2014 v. 140124		

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (a) through (c)

- a** Enter the percentage of plan assets held as:
 Stock: 0.0% 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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

AUDIT REPORT

DECEMBER 31, 2014



**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 - 2
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 11
Supplemental Schedules:	
DOL/IRS Form 5500	starting on 12



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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 accompanying financial statements of Cooper & Company, Inc. 401(k) Plan ("the Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with United States generally accepted accounting principles ("U.S. GAAP"); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with United States generally accepted auditing standards ("U.S. GAAS"). However, because of the matter described in the next paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by Regulation 29 CFR 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 State Street Bank and Trust, the Plan's trustee bank, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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, 2014 and 2013, that the information provided by the trustee bank is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the preceding paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules starting on page 12, which are the responsibility of Plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on such supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with U.S. GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink, appearing to read "H. CPA Services", is written in a cursive style.

September 30, 2015

COOPER & COMPANY, INC. 401(k) PLAN
STATEMENTS of NET ASSETS AVAILABLE for BENEFITS
As of December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments, at fair market value	\$ 1,328,711	\$ 1,621,478
Notes receivable from participants	13,092	23,344
Contributions receivable		
Due from employer	-	-
Due from participants	-	-
Total assets	<u>\$ 1,341,803</u>	<u>\$ 1,644,822</u>
LIABILITIES		
Benefits payable - none, as recorded when paid	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,341,803</u>	<u>\$ 1,644,822</u>

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 As of December 31, 2014 and 2013

	2014	2013
ADDITIONS		
Contributions received or receivable:		
From participants	\$ 78,294	\$ 80,840
From employer	-	-
Total contributions	78,294	80,840
Investment earnings:		
Dividends	53,714	64,138
Realized capital gains (losses), net	103,770	13,879
Appreciation (depreciation) in fair market values of investments, net - Plan investments solely consist of mutual funds with Level 1 pricing	(75,856)	163,179
Total investment earnings (losses), net	81,628	241,196
Interest earned on loans receivable	3,687	762
Total additions, net	163,609	322,798
DEDUCTIONS		
Benefits paid to participants - distributions	466,629	44,882
Total deductions	466,629	44,882
 Increase (decrease) in net assets during the year	 (303,020)	 277,916
 NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	1,644,823	1,366,907
 End of year	 \$ 1,341,803	 \$ 1,644,823

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

This summary of significant accounting policies is presented to assist the reader in understanding the financial statements and notes of Cooper & Company, Inc. 401(k) Plan (“the Plan”). The financial statements and notes are representations of the Plan’s management which is responsible for the integrity and objectivity of the financial statements. The accounting policies described in the notes conform to United States generally accepted accounting principles (“U.S. GAAP”), with one exception. Such policies have been consistently applied in the preparation of the accompanying financial statements.

Description of the Plan

The following description of the Cooper & Company, Inc. 401(k) 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 2014 or 2013. 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 the Plan's management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. Management believes that the estimates and assumptions are reasonable in the circumstances; however, 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.

Notes Receivable from Participants

Participant loans are valued at their outstanding balances, which approximate fair market value. No allowance for credit losses has been recorded in the accompanying financial statements because the related underlying participant account balances are sufficient to cover the loans As of December 31, 2014 and 2013. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the related loan balance is written off and a benefit expense is recorded. Interest income on the notes receivable is recognized as earned and increases the note receivable balance if not paid.

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. There were no forfeitures during either 2014 or 2013.

(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, 2014 and 2013:

2014				
	# Shares	Price/Sh.	Market Value	Cost
Goldman Sachs Mutual Funds:				
Balances greater than 5% of total				
International Equities	5,749.7	\$ 17.24	\$ 99,124	\$ 97,393
U.S. Equities	6,372.6	41.26	262,934	227,957
Small Cap Equities	5,595.2	18.89	105,693	75,680
Capital Growth	5,216.0	25.11	130,974	114,668
Core Fixed Income Obligations	9,278.7	10.55	97,890	96,128
Equity Growth Strategies	7,401.7	14.46	107,028	83,755
Growth Strategies	7,053.5	12.91	91,061	77,295
Finance Square Prime Obligations	187,924.5	1.00	187,925	187,925
Balances in other funds	Various	Various	207,291	175,910
Davis Financial Fund	979.8	39.59	38,791	32,327
Total investments 12/31/2014			<u>\$ 1,328,711</u>	<u>\$ 1,169,038</u>
2013				
	# Shares	Price/Sh.	Market Value	Cost
Goldman Sachs Mutual Funds:				
Balances greater than 5% of total				
International Equities	12,904.2	\$ 20.41	\$ 246,843	\$ 202,159
U.S. Equities	6,352.7	15.34	97,451	73,495
Capital Growth	9,195.2	25.92	238,339	194,250
Core Fixed Income Obligations	19,257.6	10.25	197,390	193,796
Equity Growth Strategies	10,433.0	14.29	149,088	115,208
Growth Strategies	10,437.6	12.89	134,541	118,578
Finance Square Prime Obligations	273,000.2	1.00	273,000	273,000
Balances in other funds	Various	Various	227,497	167,031
Davis Financial Fund	39.2	1,462.50	57,329	48,431
Total investments 12/31/2013			<u>\$ 1,621,478</u>	<u>\$ 1,385,948</u>

Following is a description of the valuation methodologies used for all of the Plan's assets (only mutual funds) measured at fair value. There have been no changes in the methodologies for each year:

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are considered to be actively traded.

For all of the mutual funds noted on the preceding page, there are no unfunded commitments. The ability of a participant to redeem shares of a mutual fund is daily with one day's notice.

(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:

	2014	2013
Total loans receivable, beginning of year	\$ 23,344	\$ 20,511
Activity during the year:		
New loans issued	7,493	16,011
Earnings - interest income	3,687	762
Loan repayments	(21,432)	(13,940)
Total loans receivable, end of year	<u>\$ 13,092</u>	<u>\$ 23,344</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 2014 and 2013 financial statements compared to Schedule H of the filed Form 5500:

	2014	2013
Net assets available for benefits per financial statements	\$ 1,341,803	\$ 1,644,822
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>\$ 1,341,803</u>	<u>\$ 1,644,822</u>
Total contributions per financial statements	\$ 78,294	\$ 80,840
Contribution receivable at end of year	-	-
Contribution receivable at beginning of year	-	-
Other	-	-
Total contributions per Schedule H of Form 5500	<u>\$ 78,294</u>	<u>\$ 80,840</u>
Total deductions per financial statements	\$ 466,629	\$ 44,882
Other	-	-
Total expenses per Schedule H of Form 5500	<u>\$ 466,629</u>	<u>\$ 44,882</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 September 30, 2015, the date the financial statements were available to be issued.

(8) Uncertain Tax Positions

The Financial Accounting Standards Board (“FASB”) Interpretation No. 48, Accounting for Uncertainty in Income Taxes (“FIN 48”) 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. The Plan’s applicable disclosures are as follows for 2014 and 2013:

	2014	2013
Uncertain tax positions	None	None
Interest expense related to tax filings	\$ -	\$ -
Penalties related to tax filings	\$ -	\$ -
Open tax return years subject to examination	2011, 2012, 2013, 2014	2010, 2011, 2012, 2013

Because the Plan had not yet filed its Form 5500 for the year ending December 31, 2014 (due on October 15, 2015), it is possible the Plan may be assessed a late filing penalty. It is the intention of the Plan Sponsor to absorb any assessed penalty.

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name COOPER & COMPANY INC. 401K PLANEIN: 31-0622081Plan Sponsor's Name COOPER & COMPANY, INC.PN: 001

(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
	GSACHS TECHNOLOGY TOLLKEEPER A	REGISTERED INVESTMENT COMPANY		36,476
	GS GROWTH OPPORTUNITIES-A	REGISTERED INVESTMENT COMPANY		66,056
	GOLDMAN SMALL CAP EQUITY A	REGISTERED INVESTMENT COMPANY		105,693
	GOLDMAN LARGE CAP VALUE A	REGISTERED INVESTMENT COMPANY		40,271
	GDS FOCUS INTL EQUITY A	REGISTERED INVESTMENT COMPANY		99,124
	GOLDMAN US EQUITY A	REGISTERED INVESTMENT COMPANY		262,934
	GS CAPITAL GROWTH FUND - A	REGISTERED INVESTMENT COMPANY		130,974

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name COOPER & COMPANY INC. 401K PLANEIN: 31-0622081Plan Sponsor's Name COOPER & COMPANY, INC.PN: 001

(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
	GS CORE FIXED INCOME FUND - A	REGISTERED INVESTMENT COMPANY		97,890
	GS EQUITY GROWTH STRATEGY - A	REGISTERED INVESTMENT COMPANY		107,028
	GS GROWTH STRATEGY - A	REGISTERED INVESTMENT COMPANY		91,061
	GS GROWTH & INCOME STRAT - A	REGISTERED INVESTMENT COMPANY		64,488
	DAVIS FINANCIAL FUND - A	REGISTERED INVESTMENT COMPANY		38,791
	GS FIN SQUARE PRIME OBLIG SERV	REGISTERED INVESTMENT COMPANY		187,925
	PARTICIPANT LOANS	INTEREST RATES (5.25% TO 9.00%)		13,092