

COOPER COMPANIES INC
Form S-4/A
June 15, 2007
Table of Contents

As filed with the Securities and Exchange Commission on June 15, 2007

Registration No. 333-143336

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

Amendment No. 1

To

FORM S-4

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

THE COOPER COMPANIES, INC.
SUBSIDIARY GUARANTORS
LISTED ON THE TABLE OF GUARANTORS
ON THE FOLLOWING PAGE

(Exact name of registrant as specified in its charter)

Edgar Filing: COOPER COMPANIES INC - Form S-4/A

Delaware
(State or other jurisdiction of
incorporation or organization)

3851
(Primary Standard Industrial
Classification Code Number)
6140 Stoneridge Mall Road, Suite 590

94-2657368
(I.R.S. Employer Identification No.)

Pleasanton, CA 94588

(925) 460-3600

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Carol R. Kaufman

Senior Vice President of Legal Affairs, Secretary and Chief Administrative Officer

The Cooper Companies, Inc.

6140 Stoneridge Mall Road, Suite 590

Pleasanton, CA 94588

(925) 460-3600

(Name, Address Including zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

Laura Gabriel

Latham & Watkins LLP

505 Montgomery Street, Suite 2000

San Francisco, CA 94111-2562

Telephone: (415) 391-0600

Facsimile: (415) 395-8095

Robert Zuccaro

Latham & Watkins LLP

885 Third Avenue, Suite 1000

New York, NY 10022-4834

Telephone: (212) 906-1200

Facsimile: (212) 751-4864

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date hereof.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. "

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

Table of Contents

TABLE OF GUARANTORS

Guarantor	Jurisdiction of Organization	(I.R.S. Employer Identification No.)
TCC ACQUISITION CORP.	Delaware	20-1855472
COOPERSURGICAL ACQUISITION CORP.	Delaware	94-3295115
COOPERSURGICAL, INC.	Delaware	94-3132521
COOPERVISION, INC.	New York	16-0835158
COOPERVISION TECHNOLOGY, LLC	Delaware	94-3343017

Table of Contents

The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and it is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.

SUBJECT TO COMPLETION, DATED JUNE 15, 2007

PRELIMINARY PROSPECTUS

THE COOPER COMPANIES, INC.

OFFER TO EXCHANGE

\$350,000,000 principal amount of its 7.125% Senior Notes due 2015

which have been registered under the Securities Act,

for any and all of its outstanding 7.125% Senior Notes due 2015

We are offering to exchange our 7.125% senior notes due 2015, or the exchange notes, for our currently outstanding 7.125% senior notes due 2015, or the private notes. The exchange notes are substantially identical to the private notes, except that the exchange notes have been registered under the federal securities laws and will not bear any legend restricting their transfer. The exchange notes will represent the same debt as the private notes and we will issue the exchange notes under the same indenture. We refer to the private notes and the exchange notes collectively in this prospectus as the notes.

The exchange notes will be our senior unsecured obligations and will rank equally with all of our existing and future senior unsecured obligations and senior to our subordinated indebtedness. The exchange notes will be effectively subordinated to our existing and future secured indebtedness to the extent of the assets securing that indebtedness. Certain of our direct and indirect subsidiaries will guarantee the exchange notes with unconditional guarantees that will be unsecured. These guarantees will rank equally with all existing and future unsecured senior obligations of the guarantors and will be effectively subordinated to existing and future secured debt of the guarantors to the extent of the assets securing that indebtedness. The exchange notes will be structurally subordinated to indebtedness and other liabilities, including payables, of our non-guarantor subsidiaries.

The principal features of the exchange offer are as follows:

The exchange offer expires at 5:00 p.m., New York City time, on _____, 2007, unless extended.

We will exchange all private notes that are validly tendered and not validly withdrawn prior to the expiration of the exchange offer.

You may withdraw tenders of private notes at any time before the exchange offer expires.

The exchange of private notes for exchange notes pursuant to the exchange offer will not be a taxable event for U.S. federal income tax purposes.

We will not receive any proceeds from the exchange offer.

We do not intend to apply for listing of the exchange notes on any securities exchange or automated quotation system. Broker-dealers receiving exchange notes in exchange for private notes acquired for their own account through market-making or other trading activities must deliver a prospectus in any resale of the exchange notes.

Investing in the exchange notes involves risks. See Risk Factors beginning on page 13 of this prospectus and the risk factors set forth in Item 1A of our Annual Report on Form 10-K for the fiscal year ended October 31, 2006 and in Item 1A of our Quarterly Reports on Form 10-Q for the quarters ended January 31, 2007 and April 30, 2007, which are incorporated by reference herein.

Neither the Securities and Exchange Commission nor any state securities commission has approved of the notes or determined that this prospectus is accurate or complete. Any representation to the contrary is a criminal offense.

The date of this prospectus is _____, 2007.

Table of Contents

Each broker-dealer that receives exchange notes for its own account pursuant to the exchange offer must acknowledge that it will deliver a prospectus in connection with any resale of such exchange notes. The letter of transmittal delivered with this prospectus states that by so acknowledging and by delivering a prospectus, a broker-dealer will not be deemed to admit that it is an underwriter within the meaning of the Securities Act of 1933, as amended. This prospectus, as it may be amended or supplemented from time to time, may be used by a broker-dealer in connection with resales of exchange notes received in exchange for private notes where such private notes were acquired by such broker-dealer as a result of market-making activities or other trading activities. We have agreed that, starting on the expiration date of the exchange offer and ending on the close of business one year after the expiration date, we will make this prospectus available to any broker-dealer for use in connection with any such resale. See Plan of Distribution.

We have not authorized any dealer, salesman or other person to give any information or to make any representation other than those contained or incorporated by reference in this prospectus. You must not rely upon any information or representation not contained or incorporated by reference in this prospectus as if we had authorized it. This prospectus does not constitute an offer to sell or a solicitation of an offer to buy any securities other than the registered securities to which it relates, nor does this prospectus constitute an offer to sell or a solicitation of an offer to buy securities in any jurisdiction to any person to whom it is unlawful to make such offer or solicitation in such jurisdiction.

TABLE OF CONTENTS

<u>Where You Can Find More Information</u>	ii
<u>Incorporation of Certain Documents by Reference</u>	ii
<u>Disclosure Regarding Forward-Looking Statements</u>	iii
<u>Prospectus Summary</u>	1
<u>Risk Factors</u>	13
<u>The Exchange Offer</u>	17
<u>Use of Proceeds</u>	24
<u>Capitalization</u>	25
<u>Selected Consolidated Financial Data</u>	26
<u>Description of Certain Indebtedness</u>	28
<u>Description of the Exchange Notes</u>	31
<u>Book Entry: Delivery and Form</u>	70
<u>Material U.S. Federal Income Tax Consequences</u>	72
<u>Plan of Distribution</u>	73
<u>Validity of the Securities</u>	74
<u>Experts</u>	74

Table of Contents

WHERE YOU CAN FIND MORE INFORMATION

The Cooper Companies, Inc. and the subsidiary guarantors have filed with the U.S. Securities and Exchange Commission, or the SEC, a registration statement on Form S-4, the exchange offer registration statement, which term shall encompass all amendments, exhibits, annexes and schedules thereto, pursuant to the Securities Act of 1933, as amended, and the rules and regulations thereunder, which we refer to collectively as the Securities Act, covering the exchange notes being offered. This prospectus does not contain all the information in the exchange offer registration statement. For further information with respect to The Cooper Companies, Inc., the subsidiary guarantors and the exchange offer, reference is made to the exchange offer registration statement. Statements made in this prospectus as to the contents of any contract, agreement or other documents referred to are not necessarily complete. For a more complete understanding and description of each contract, agreement or other document filed as an exhibit to the exchange offer registration statement, we encourage you to read the documents contained in the exhibits.

In addition, we file annual, quarterly and current reports, proxy statements and other information with the SEC. You may read and copy any document we file with the SEC at the SEC's public reference room at 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for further information on the public reference room. Our SEC filings are also available to the public at the SEC's web site at <http://www.sec.gov>.

INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The SEC allows us to incorporate by reference the information we file with it, which means that we can disclose important information to you by referring you to documents containing that information. The information incorporated by reference is considered to be part of this prospectus, and later information that we file with the SEC will automatically update and supersede this information. We incorporate by reference the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act (other than Current Reports furnished under Item 2.02 or Item 7.01 (including any financial statements or exhibits relating thereto furnish pursuant to Item 9.01) of Form 8-K) until our offering is completed or terminated.

- (a) Our Annual Report on Form 10-K for the fiscal year ended October 31, 2006;
- (b) Our Definitive Proxy Statement on Schedule 14A filed on February 6, 2007;
- (c) Our Quarterly Reports on Form 10-Q for the quarter ended January 31, 2007, filed on March 9, 2007, and for the quarter ended April 30, 2007, filed on June 8, 2007; and
- (d) Our Current Reports on Form 8-K filed on November 21, 2006, January 22, 2007 (Item 8.01 only), January 26, 2007, February 6, 2007, February 21, 2007, March 6, 2007, March 26, 2007, April 3, 2007, May 8, 2007, and May 29, 2007.

Any statement contained herein, or in any documents incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for the purpose of this prospectus to the extent that a subsequent statement contained herein or in any subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this prospectus.

You may request a copy of these filings, at no cost, by writing or telephoning us at:

The Cooper Companies
6140 Stoneridge Mall Road
Suite 590
Pleasanton, CA 94588
Attention: Investor Relations
Telephone: (925) 460-3600

Table of Contents

You may also obtain copies of these filings, at no cost, by accessing our website at <http://www.coopercos.com>; however, the information found on our website is not considered part of this prospectus. To obtain timely delivery of any copies of filings requested, please write or telephone no later than _____, 2007, five days prior to the expiration of the exchange offer.

This exchange offer is not being made to, nor will we accept surrenders for exchange from, holders of private notes in any jurisdiction in which this exchange offer or the acceptance thereof would not be in compliance with the securities or blue sky laws of such jurisdiction.

DISCLOSURE REGARDING FORWARD-LOOKING STATEMENTS

The information contained in this prospectus and the documents incorporated by reference in this prospectus includes forward-looking statements as defined by the Private Securities Litigation Reform Act of 1995. These include certain statements about the integration of the Ocular Sciences, Inc. (Ocular) business, our capital resources, performance and results of operations. In addition, all statements regarding anticipated growth in our revenue, anticipated market conditions, planned product launches and results of operations are forward-looking. To identify these statements look for words like believes, expects, may, will, should, could, seeks, intends, plans, estimates or similar words or phrases. Discussions of strategy, plans or intentions often contain forward-looking statements. Forward-looking statements necessarily depend on assumptions, data or methods that may be incorrect or imprecise and are subject to risks and uncertainties. These include the risk that acquired businesses will not be integrated successfully into CooperVision (CVI) and CooperSurgical (CSI), including the risk that we may not continue to realize anticipated benefits from our cost-cutting measures and inherent in accounting assumptions made in the acquisitions; the risks that CVI's new products will be delayed or not occur at all, or that sales will be limited following introduction due to manufacturing constraints or poor market acceptance; risks related to implementation of information technology systems covering our businesses and any delays in such implementation or other events which could result in management having to report a material weakness in the effectiveness of our internal control over financial reporting; risks with respect to the ultimate validity and enforceability of our patent applications and patents and the possible infringement of the intellectual property of others; and the impact of the NeoSurg Technologies, Inc. (NeoSurg), Inlet Medical, Inc. (Inlet), Select Medical Systems, Inc. (Select Medical) and Lone Star, Inc. (Lone Star) and Wallach Surgical Devices, Inc. (Wallach) acquisitions on CSI's and our revenue, earnings and margins.

Events, among others, that could cause our actual results and future actions to differ materially from those described in forward-looking statements include major changes in business conditions, a major disruption in the operations of our manufacturing or distribution facilities, new competitors or technologies, significant delays in new product introductions, the impact of an undetected virus on our computer systems, acquisition integration delays or costs, increases in interest rates, foreign currency exchange exposure, investments in research and development and other start-up projects, variations in stock option expenses caused by stock price movement or other assumptions inherent in accounting for stock options, dilution to earnings per share from acquisitions or issuing stock, worldwide regulatory issues, including product recalls and the effect of healthcare reform legislation, cost of complying with corporate governance requirements, changes in tax laws or their interpretation, changes in geographic profit mix effecting tax rates, significant environmental cleanup costs above those already accrued, litigation costs including any related settlements or judgments, the adverse effects of natural disasters on patients, practitioners and product distribution, cost of business divestitures, changes in expected utilization of recognized net operating loss carry forwards, the requirement to provide for a significant liability or to write off a significant asset, including impaired goodwill, changes in accounting principles or estimates and other events described or incorporated by reference in this prospectus, including under the heading Risk Factors in this prospectus and in Item 1A of our Annual Report on Form 10-K for the fiscal year ended October 31, 2006 and in Item 1A of our Quarterly Reports on Form 10-Q for the quarters ended January 31, 2007 and April 30, 2007. We caution investors that forward-looking statements reflect our analysis only on their stated date. We disclaim any intent to update them except as required by law.

Table of Contents

PROSPECTUS SUMMARY

This summary highlights information contained elsewhere in this prospectus. This summary may not contain all of the information that is important to you, and it is qualified in its entirety by the more detailed information and financial statements, including the notes to those financial statements, that are part of the reports that we file with the Securities and Exchange Commission, or SEC, and that are incorporated by reference in this prospectus. Please see the section entitled "Where You Can Find More Information." Before making an investment decision, we encourage you to consider the information contained in and incorporated by reference in this entire prospectus, including the risks discussed under the heading "Risk Factors" beginning on page 13 of this prospectus and in Item 1A of our Annual Report on Form 10-K for the fiscal year ended October 31, 2006 and in Item 1A of our Quarterly Reports on Form 10-Q for the quarters ended January 31, 2007 and April 30, 2007, which are incorporated by reference herein.

Our Company

We are a leading developer, manufacturer and marketer of vision care and women's healthcare products. Our vision care products include a broad range of contact lenses for the worldwide vision correction market. We are a leader in a number of the contact lens markets in which we compete, including specialty contact lenses and disposable spherical lenses. We also believe we have a leading position among companies providing medical device products to the U.S. in-office obstetrics and gynecology market. For fiscal 2006, we generated revenue of \$859.0 million.

We currently develop, manufacture and market our products through the following two operating divisions:

CooperVision, Inc. (CVI). Our CVI division develops products for the global contact lens market. CVI's core product lines include specialty lenses (toric, cosmetic and multifocal lenses), phosphorcylicholine PC Technology brand spherical lenses, silicone hydrogel spherical lenses and single-use lenses. We have the third-largest share of the soft contact lens market globally, and we are the global leader in toric lenses. Our products are primarily manufactured at our facilities located in the United Kingdom, Puerto Rico and Norfolk, Virginia. We distribute these products out of Rochester, New York, and the United Kingdom and various smaller international distribution facilities. Our CVI division accounted for approximately 85.5% of our revenue for fiscal 2006.

CooperSurgical, Inc. (CSI). Our CSI division develops, manufactures and markets medical devices, diagnostic products and surgical instruments and accessories used primarily by gynecologists and obstetricians. These products currently address a variety of medical conditions, including cervical disease, infertility, incontinence, menopause and osteoporosis. Our products are primarily manufactured and distributed at our facility in Trumbull, Connecticut. Our CSI division accounted for approximately 14.5% of our revenue for fiscal 2006.

Our Market Opportunities

We estimate that the worldwide soft contact lens market was approximately \$4.7 billion in 2006 and is expected to grow 7% annually to \$6.9 billion in 2011. We estimate that the U.S. market in which we participate for products used by gynecologists and obstetricians was approximately \$1.6 billion in 2006 and is expected to grow 14% annually through 2011. Several factors are driving growth in these markets, including, but not limited to:

Favorable demographics. Demographic trends are driving growth in the markets for both vision care and women's healthcare products. In the vision care market, these trends include an increase in the

Table of Contents

reported incidence of myopia (nearsightedness) due in part to the recently described computer vision syndrome as well as an increase in patients adopting contact lenses at an earlier age. In addition, growth in the United States is benefiting from the baby boomlet of Americans aged 15-29, an age group which is expected to grow from 59 million in 2000 to 64 million in 2015 according to the U.S. Census Bureau's projections. In the gynecological products market, a rapidly growing middle-aged population is driving growth for our products. There were approximately 32 million female Americans aged 45 to 64 in 2000, according to the U.S. Census Bureau's projections. This age group is expected to increase to approximately 43 million by 2015. We believe that, consistent with an aging population, menopausal problems abnormal bleeding, incontinence and osteoporosis will increase as well. In addition, the trend toward delaying the age of childbearing to the mid-thirties and beyond will likely drive increasing treatment for infertility.

Improving technologies. Advances in technologies and procedures have expanded the efficacy of products in the vision care and women's healthcare markets. In the contact lens market, wearer drop out rates are declining as new technologies improve both performance and comfort. For example, our Proclear® line of spherical, multifocal and toric lenses are manufactured with a material that incorporates a proprietary technology that helps enhance tissue-device compatibility, alleviating mild discomfort related to drying. Proclear® lenses are the only contact lenses with U.S. Food and Drug Administration (FDA) clearance for the claim may provide improved comfort for contact lens wearers who experience mild discomfort or symptoms relating to dryness during lens wear associated with Evaporative Tear Deficiency or from Aqueous Tear Deficiency (non-Sjogren's only). Evaporative Tear Deficiency and Aqueous Tear Deficiency are commonly known as Dry Eye Syndrome.

Practitioner preferences. We believe a transition in the prescribing preferences of physicians is driving growth in the vision care market. In the market for contact lenses, there is a trend toward higher-value specialty lenses and away from low-featured commodity lenses. There is also a trend toward prescribing single-use lenses, as well as a shift in the U.S. market toward silicone hydrogel lenses. We believe these dynamics will continue to drive growth in the vision care market.

Our Competitive Strengths

Diversified product portfolio. We believe we are the only contact lens manufacturer to use three different manufacturing processes to produce contact lenses. These processes yield a wider range of lens parameters than our competitors, providing greater choices for patient and practitioner and better visual acuity. In our CSI division, we have actively built a broad product portfolio over the past 16 years targeting the U.S. in-office obstetrics and gynecology market and in some instances we offer all of the items needed for a complete procedure. We believe this product breadth is a competitive advantage vis-à-vis many of our competitors that offer a limited suite of products.

Established market positions. We have the leading share of the global soft toric lens market, and are the third largest soft contact lens manufacturer globally. We have a global footprint, with a significant presence in the Americas, Europe and Asia/Pacific. We believe we benefit from these established positions due to the market's significant barriers to entry, including patients' reluctance to switch brands, the difficulty of establishing sales channel relationships, proprietary technologies and capital expenditure requirements.

Product innovation. We have a strong track record of developing and introducing new contact lens technologies and products. In calendar 2006, we introduced seven new products at CVI, including a single use spherical lens in strip-blister packaging and a limited launch of our Biofinity silicone hydrogel monthly spherical lens. We continue to develop products with differentiated technologies to

Table of Contents

meet our customers' needs. We believe that we have one of the strongest product pipelines in the industry and expect to introduce five new products in calendar 2007 and 2008, including a silicone hydrogel toric lens and single use spherical lens with Proclear® technology. We believe these new product introductions will strengthen our product portfolio and leading market share in target market segments.

Strong, global footprint. We have a global manufacturing and distribution network which serves all major worldwide contact lens markets. Since our inception in 1980, we have developed strong relationships with prescribing physicians by consistently delivering products with innovative technology and of highest quality, and superior customer service. We differentiate ourselves by offering a broad specialty lens product line and focusing on prescribing physicians. This has enabled us to develop a brand name which is highly regarded by prescribing physicians and consumers. Our global manufacturing and distribution infrastructure supports our innovative product line and strong physician relationships by allowing us to deliver products on a timely basis to consumers worldwide.

Experienced management team. Members of our management team are widely considered leaders in the industry. With extensive industry experience averaging over 20 years, our management team pioneered the specialty lens market and has successfully diversified our business through the growth of our two divisions. The team has a history of innovation and operational excellence in the marketplace.

Our Strategy

The key elements of our business strategy include:

CooperVision

Generate significant cash flow. Our diversified product portfolio, established market positions, history of product innovation and global footprint have enabled us to generate strong and stable operating cash flows over the past several years. We have demonstrated the scalability of our business by generating significant cash flow while also continuing to grow our revenue. We expect our cash flow generation to continue as we focus on value-added, premium products and expanding our margins through operational efficiencies.

Improve market position. We have gained our leading market positions in part by offering a diverse suite of products to our customers. We intend to continue to broaden our product portfolio by developing new and differentiated products through our internal research and development platforms. By launching innovative products and offering a high level of customer service, we intend to improve our market position in all of our geographic segments. In calendar 2006, we launched seven new products in our CVI division that address markets worldwide, and plan to continue to introduce new products annually.

Focus on premium specialty lenses. We believe an ongoing shift in the market toward specialty lenses will continue and we are focused on leveraging our existing market presence and product portfolio to increase our revenue in these segments. Our acquisition of Ocular Sciences, Inc. (Ocular) in 2005 capitalized on these market trends by providing us with patented silicone hydrogel and single-use lens technologies. Specialty lenses (toric, multifocal and cosmetic lenses) accounted for over 40% of our CVI revenue in fiscal 2006.

Innovate and introduce new products. We believe our ability to develop new technology and to advance existing technology to create new products for the vision care market will enable us to increase our revenue and profitability. For example, we believe that our contact lenses provide superior

Table of Contents

comfort through our use of the lens edge technology provided under the patents covered by our Edge Patent License. In addition, we are actively developing the manufacturing capability to produce silicone hydrogel lens products. We are actively investing in our research and development capabilities, which will enable us to maintain our technology leadership.

Improve operating efficiencies. We have an ongoing focus on cost controls, realizing cost efficiencies and maintaining flexible capacity in our manufacturing operations. We also continually seek to drive improvements in equipment utilization, process yields and labor productivity in our manufacturing plants and to maintain our position as a low cost provider. We are converting our plants to a higher-volume manufacturing platform obtained in our 2005 acquisition of Ocular, which will increase the scalability of our operations. We believe that we have made significant progress in the integration of our acquisition of Ocular and achieved synergies through both cross-selling and cost eliminations. We believe this focus on maintaining a lean organization provides us with the ability to quickly take advantage of emerging market opportunities and offer new and timely products to our customers.

CooperSurgical

Maintain a leading position in the in-office segment. The in-office segment of the women's healthcare industry remains a fragmented market, and as such we plan to continue to expand our leading position in this segment of the market. For example, we believe we have an opportunity to expand our share of the fertility market by augmenting our existing Assisted Reproduction Product offerings. We will continue to build our CSI business by identifying and acquiring selected smaller companies and product lines that will improve our existing market position or serve new clinical areas.

Expand our hospital procedure offerings. By expanding into the U.S. hospital market, we are utilizing a new distribution channel to target a large and growing market that has a need for complex surgical products for obstetric and gynecological procedures. We believe our relationship with gynecologic surgeons and focus on devices specific to gynecology surgery will facilitate our successful expansion within the hospital market. For example, in November 2006 we acquired Lone Star Medical Products, Inc. (Lone Star), which advanced our expansion into the hospital segment of women's healthcare and complemented two other acquisitions we made in 2005 which also address the surgical market.

Table of Contents

The Exchange Offer

The Exchange Offer	We are offering to exchange the exchange notes for the outstanding private notes that are properly tendered and accepted. You may tender outstanding private notes only in denominations of \$1,000 and integral multiples of \$1,000. We will issue the exchange notes on or promptly after the exchange offer expires. As of the date of this prospectus, \$350,000,000 principal amount of private notes is outstanding.
Expiration Date	The exchange offer will expire at 5:00 p.m., New York City time, on _____, 2007, unless extended, in which case the expiration date will mean the latest date and time to which we extend the exchange offer.
Conditions to the Exchange Offer	The exchange offer is not subject to any condition other than that it not violate applicable law or any applicable interpretation of the staff of the SEC. The exchange offer is not conditioned upon any minimum principal amount of private notes being tendered for exchange.
Procedures for Tendering Private Notes	<p>If you wish to tender your private notes for exchange notes pursuant to the exchange offer you must transmit to HSBC Bank, National Association, as exchange agent, on or before the expiration date, either:</p> <p style="padding-left: 40px;">a computer generated message transmitted through The Depository Trust Company's Automated Tender Offer Program system, or ATOP, and received by the exchange agent and forming a part of a confirmation of book-entry transfer in which you acknowledge and agree to be bound by the terms of the letter of transmittal which accompanies this prospectus.; or</p> <p style="padding-left: 40px;">a properly completed and duly executed letter of transmittal, or a facsimile of the letter of transmittal, together with your private notes and any other required documentation, to the exchange agent at its address listed in this prospectus and on the front cover of the letter of transmittal.</p> <p>If you cannot satisfy either of these procedures on a timely basis, then you should comply with the guaranteed delivery procedures described below. By executing the letter of transmittal, you will make the representations to us described under The Exchange Offer Procedures for Tendering.</p>
Special Procedures for Beneficial Owners	If you are a beneficial owner whose private notes are registered in the name of a broker, dealer, commercial bank, trust company or other nominee and you wish to tender your private notes in the exchange offer, you should contact the registered holder promptly and instruct

Table of Contents

the registered holder to tender on your behalf. If you wish to tender on your own behalf, you must either:

make appropriate arrangements to register ownership of the private notes in your name; or

obtain a properly completed bond power from the registered holder before completing and executing the letter of transmittal and delivering your private notes.

Guaranteed Delivery Procedures

If you wish to tender your private notes and time will not permit the documents required by the letter of transmittal to reach the exchange agent before the expiration date, or the procedure for book-entry transfer cannot be completed on a timely basis, you must tender your private notes according to the guaranteed delivery procedures described in this prospectus under the heading **The Exchange Offer** **Guaranteed Delivery Procedures**.

Acceptance of the Private Notes and Delivery of the Exchange Notes

Subject to the satisfaction or waiver of the conditions to the exchange offer, we will accept for exchange any and all private notes that are validly tendered in the exchange offer and not withdrawn before 5:00 p.m., New York City time, on the expiration date.

Withdrawal Rights

You may withdraw the tender of your private notes at any time before 5:00 p.m., New York City time, on the expiration date, by complying with the procedures for withdrawal described in this prospectus under the heading **The Exchange Offer** **Withdrawal Rights**.

Material U.S. Federal Income Tax Consequences

The exchange of notes will not be a taxable event for U.S. federal income tax purposes. For a discussion of material U.S. federal income tax considerations relating to the exchange of notes, see **Material U.S. Federal Income Tax Consequences**.

Exchange Agent

HSBC Bank USA, National Association, the trustee under the indenture governing the notes, is serving as the exchange agent.

Consequences of Failure to Exchange

If you do not exchange your private notes for exchange notes, you will continue to be subject to the restrictions on transfer provided in the private notes and in the indenture governing the private notes. In general, the private notes may not be offered or sold, unless registered under the Securities Act, except pursuant to an exemption from, or in a transaction not subject to, the Securities Act and applicable state securities laws. We do not currently plan to register the private notes under the Securities Act.

Registration Rights Agreement

You are entitled to exchange your private notes for exchange notes with substantially identical terms. This exchange offer satisfies this right. After the exchange offer is completed, you will no longer be entitled to any exchange or registration rights with respect to your private notes.

Table of Contents

Broker-Dealers

Each broker-dealer that receives exchange notes for its own account in exchange for private notes, where such private notes were acquired by such broker-dealer as a result of market making activities or other trading activities, must acknowledge that it will deliver a prospectus in connection with any resale of such exchange notes. See Plan of Distribution.

We explain the Exchange Offer in greater detail beginning on page 17.

Table of Contents

Terms of the Exchange Notes

The summary below describes the principal terms of the exchange notes. The financial terms and covenants of the exchange notes are the same as the private notes. Some of the terms and conditions described below are subject to important limitations and exceptions. You should carefully read the Description of the Exchange Notes section of this prospectus for a more detailed description of the exchange notes.

Issuer	The Cooper Companies, Inc.
Notes Offered	\$350,000,000 aggregate principal amount of 7.125% Senior Notes due 2015.
Maturity Date	February 15, 2015.
Guarantees	The exchange notes will be guaranteed by certain of our direct and indirect subsidiaries. Our non-guarantor subsidiaries accounted for \$226.4 million, or 50.9%, of our net sales (excluding our non-guarantor subsidiaries' intercompany sales of \$27.3 million) for the six months ended April 30, 2007. Our non-guarantor subsidiaries accounted for \$1.5 billion, or 59.1%, of our assets (which excludes our non-guarantor subsidiaries' net intercompany receivables from us and the guarantors of \$4.6 million), and \$172.6 million, or 15.8%, of our liabilities (which excludes our non-guarantor subsidiaries' liabilities to us and the guarantors of \$473.8 million) as of April 30, 2007.
Interest Payment Dates	Interest will be payable in cash on February 15 and August 15 of each year, beginning on August 15, 2007.
Ranking	<p>The exchange notes will be our unsecured senior obligations and will rank equally with all of our existing and future senior unsecured debt, and senior to any of our subordinated debt. The guarantees of the exchange notes by certain of our direct and indirect subsidiaries will rank equally to all of such subsidiaries' existing and future senior unsecured obligations.</p> <p>The exchange notes and the guarantees thereof will be effectively subordinated to all of our and the guarantors' secured indebtedness to the extent of the assets securing such indebtedness.</p> <p>The exchange notes will be structurally subordinated to indebtedness and other liabilities, including payables, of our non-guarantor subsidiaries. As of April 30, 2007, our non-guarantor subsidiaries had \$172.6 million of indebtedness and other liabilities, including payables.</p> <p>See Capitalization.</p>
Optional Redemption	We may redeem some or all of the exchange notes at any time prior to February 15, 2011 at a price equal to 100% of the principal amount of the exchange notes redeemed plus accrued and unpaid interest to the redemption date and a make-whole premium, as described under Description of the Exchange Notes Optional Redemption.

Table of Contents

We may redeem some or all of the exchange notes at any time on or after February 15, 2011 at the redemption prices set forth under Description of the Exchange Notes Optional Redemption.

We may redeem up to 35% of the notes (including the private notes and the exchange notes) on or prior to February 15, 2010 from the proceeds of certain sales of our equity securities at 107.125% of the principal amount of the notes redeemed, plus accrued and unpaid interest, if any, to the date of redemption. We may make that redemption only if, after the redemption, at least 65% of the aggregate principal amount of the notes initially issued remains outstanding and the redemption occurs within 90 days of the date of equity offering closing. See Description of the Exchange Notes Optional Redemption.

Change of Control Offer

Upon the occurrence of a change of control, you will have the right, as holders of the exchange notes, to require us to repurchase some or all of your exchange notes at 101% of their principal amount, plus accrued and unpaid interest, if any, to the repurchase date. See Description of the Exchange Notes Repurchase at the Option of Holders Change of Control.

Sinking Fund

None.

Certain Covenants

The indenture governing the exchange notes contains covenants limiting, among other things, our ability and the ability of our restricted subsidiaries to:

incur additional debt;

pay dividends on our capital stock or repurchase our capital stock;

make certain investments;

enter into certain types of transactions with affiliates;

limit dividends or other payments by our restricted subsidiaries to us;

use assets as security in other transactions;

enter into sale and leaseback transactions; and

sell certain assets or merge with or into other companies.

These covenants are subject to important exceptions and qualifications. See Description of the Exchange Notes.

Listing; Absence of a Public Market for the Notes

The exchange notes are new securities and there is currently no established market for the exchange notes. Accordingly, we cannot assure you as to the development or liquidity of any market for the exchange notes. The exchange notes are expected to be eligible for trading in The PORTALSM Market. The initial purchasers of the private notes have advised us that they currently intend to make a

Table of Contents

market in the exchange notes. However, they are not obligated to do so, and they may discontinue any market making with respect to the exchange notes without notice.

We do not intend to apply for a listing of the exchange notes on any securities exchange or any automated dealer quotation system.

Registration Rights

In connection with the sale of the private notes, we entered into a registration rights agreement with the initial purchasers of the private notes in which we agreed:

to use our commercially reasonable efforts to file a registration statement within 120 days after the issue date of the private notes, enabling holders to exchange the private notes for publicly registered exchange notes with substantially identical terms;

to use our commercially reasonable efforts to cause the registration statement to become effective within 210 days after the issue date of the private notes; and

to file a shelf registration statement for the resale of the private notes if we cannot effect an exchange offer within the time periods listed above and in certain other circumstances.

This exchange offer is being made to comply with the registration rights agreement.

If we do not comply with certain of these registration obligations, we will be required to pay additional interest to holders of the private notes under certain circumstances. See [The Exchange Offer Purpose and Effect](#).

Use of Proceeds

We will not receive any cash proceeds from the exchange offer.

Table of Contents**SUMMARY CONSOLIDATED FINANCIAL DATA**

The following table summarizes our selected consolidated historical financial data and operating data, which you should read in conjunction with Management's Discussion and Analysis of Financial Condition and Results of Operations, included in our Annual Report on Form 10-K for the year ended October 31, 2005 and in our Form 10-Q for the quarters ended January 31, 2007 and April 30, 2007, all of which are incorporated by reference in this prospectus and our consolidated financial statements and related notes that are incorporated by reference in this prospectus. The summary consolidated financial data as of October 31, 2006 and 2005 and for the fiscal years ended October 31, 2006, 2005 and 2004 have been derived from our audited consolidated financial statements incorporated by reference in this prospectus. The summary consolidated financial data as of October 31, 2004 has been derived from our audited consolidated financial statements which are not included or incorporated by reference in this prospectus. The summary consolidated financial data as of April 30, 2007 and 2006 and for the six month periods ended April 30, 2007 and 2006 have been derived from our unaudited consolidated financial statements incorporated by reference in this prospectus.

	Six Months Ended				
	Year Ended October 31,			April 30,	
	2006	2005	2004	2007	2006
	(in thousands, except for earnings per share)				
	(unaudited)				
Statement of Income Data:					
Net sales	\$ 858,960	\$ 806,617	\$ 490,176	\$ 444,955	\$ 417,136
Cost of sales	332,983	309,785	174,346	188,587	156,612
Gross profit	525,977	496,832	315,830	256,368	260,524
Selling, general and administrative expense	357,842	297,953	190,534	198,457	173,046
Amortization of intangibles	14,303	11,704	2,052	7,843	7,232
Other expenses and costs					