Balance, beginning of year .	$37 5	$10 8	$15.6
Spending . .	(11 0)	(3 5)	(4.8)
Acquisitions - initial allocation .	-	28 6	1.2
Acquisitions - final allocation adjustment	12 9	2 2	(0 3)
Translation	(0.1)	(0.6)	(0 9)
Balance, end of year	$39 3	$37 5	$10 8
BALANCE BY CATEGORY OF ACCRUAL.			
Plant shut-down and realignment .	$38.8	$36 5	$ 9.5
Other realignment and integration . . .	0.5	1 0	1 3
	$39 3	$37 5	$10.8

Plant shut-down and realignment includes the costs to terminate personnel, shut down the facilities, terminate leases and similar costs Other realignment and integration costs includes costs to exit product lines and miscellaneous costs

During the three years ended December 31, 2001, accruals reversed to income were insignificant The annual spending was primarily related to downsizing and consolidating facilities The 2000 acquisitions-initial allocation amount is related to the Eagle Electric acquisition and includes approximately $24 2 million for severance and related costs to terminate personnel and $4 4 million of one-time additional costs associated with shutting down manufacturing operations and vacating existing facilities Acquisitions-final allocation adjustment represents adjustments to goodwill for finalization of the purchase price allocations recorded in the previous year The 2001 acquisitions - final allocation adjustment amount includes additional severance and related costs to terminate personnel and facility shut-down costs in connection with the Eagle Electric and B-Line Systems acquisitions.

COOPER INDUSTRIES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

NOTE 8: LONG-TERM DEBT AND LEASE COMMITMENTS

2 54%(*) commercial paper maturing at various dates through February 2002
6 41% - 6 97% second series medium-term notes, due through 2010 .. . .. .
5.89% - 6 45% third series medium-term notes, due through 2008 .. .
6.25% Euro bonds maturing in October 2005 . ...
3 76%(*) Pound Sterling notes payable maturing at various dates through 2005
Other .. . .

Current maturities . . . .

Long-term portion .. ..

51