NOTE 6: PROPERTY, PLANT AND EQUIPMENT AND GOODWILL

	December 31, 2001	December 31, 2000
	(in millions)	
Property, plant and equipment		
Land and land improvements	$ 53.0	$ 51 5
Buildings	428 1	408 9
Machinery and equipment	812 7	816 0
Tooling, dies and patterns	213.6	191 1
All other	289.2	290.2
Construction in progress	99.2	124.6
	1,895 8	1,882 3
Accumulated depreciation	(1,069 0)	(1,011 9)
	$ 826.8	$ 870 4
Goodwill	$2,477 7	$2,473 7
Accumulated amortization	(519.0)	(460.2)
	$1,958 7	$2,013 5

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

NOTE 7: ACCRUED LIABILITIES

	Decem 2001
	(in mil]
Salaries, wages and employee benefit plans	$199.7
Commissions and customer incentives	68 6
Product and environmental liability accruals	35.7
Facility integration of acquired businesses	39.3
Other (individual items less than 5% of total current liabilities)	167 6
	$510 9

At December 31, 2001, Cooper had accruals of $13 0 million with respect to potential product liability claims and $46 3 million with respect to potential environmental liabilities, including $23.6 million

49