

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2494 – ACCUMULATED AMORTIZATION—OTHER INTANGIBLE ASSETS** **10435.11**  
(New 09/10)

**Normal Balance:** Credit

**Purpose:** This account shows the depreciated portion of the cost of intangible assets, not otherwise classified.

**Subsidiaries:** Property Ledger

*Normal Entries:*

<b>Entry No.</b>	<b>Debits</b>	<b>Entry No.</b>	<b>Credits</b>
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Entries to this account will usually be made by special journal entries as circumstances require.