

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2493 –  
ACCUMULATED AMORTIZATION–PATENTS, COPYRIGHTS,  
TRADEMARKS**  
(New 09/2010)

**10435.10**

**Normal Balance:** Credit

**Purpose:** This account shows the depreciated portion of the cost of patents, copyrights and trademarks.

**Subsidiaries:** Property Ledger

Normal Entries:

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