ment of which has been credited to property, plant and equipment account;

(3) property acquired by the Company subject to prior liens; and

(4) property constituting part or all of a manufactured gas distribution system (whether oil gas, coke gas, water gas, liquefied petroleum, propane or any other manufactured or artificial gas) acquired by the Company as an entirety or substantially as an entirety provided that such system shall consist of underground pipes and conduits and related equipment reasonably suitable for use in distributing natural gas and such system shall be converted to natural gas within two years from the date of the acquisition thereof by the Company; and improvements, extensions, additions or betterments thereto;

(b) property additions, as so defined, shall not include:

(i) any Excepted Property; or

(ii) any gas or oil leases, or any interest or royalties therein, mineral rights, gas or oil production, and any equipment, appliances or other property used for the improvement of gas or oil acreage or for the production of gas or oil, unless such property consists of producing leases, wells, and equipment, the gas production from which is taken primarily by the Company for resale to customers in the ordinary course of its public utility business; or

(iii) going concern value or good will acquired by the Company; or

(iv) any plant or system in which the Company shall acquire only a leasehold interest, or any improvements, extensions, additions or betterments upon or to any plant or system in which the Company shall own only a leasehold interest; or

(v) any property acquired, made or constructed by the Company in keeping or maintaining the mortgaged property in good repair, working order and condition, whose cost is not properly chargeable to property, plant and equipment account.

Property Retirements.

The term "property retirements" shall mean (a) the cost of all mortgaged property of the character of property additions as herein defined, owned by the Company on August 31, 1956, and (b) the cost of all funded property additions (except property additions the fair value of which at the time the same became funded property was less than the cost, in which latter case such fair value shall be used in lieu of cost) which, in either case, shall prior to the date of the particular computation and subsequent to August 31, 1956, have been either retired or abandoned.

Responsible Officer.

The terms "responsible officer" and "responsible officers" of any Trustee as used herein shall mean and include the Chairman and Vice Chairman of the Board of Directors and of the Executive Committee, the President, every Vice President, every Assistant or Second Vice President, the Treasurer, every Assistant Treasurer, the Cashier and every Assistant Cashier, the Secretary and every Assistant Secretary, every Trust Officer, every Assistant Trust Officer and any other officer of such Trustee who customarily performs functions similar to those performed by any of the foregoing individuals or to whom any corporate trust matter is referred because of his knowledge of, and familiarity with, a particular subject.

Supplemental Indenture.

The term "supplemental indenture" or "indenture supplemental hereto" shall mean any indenture which may at any time be entered into between the Company and the Trustee in accordance with or pursuant to the provisions of this Indenture.

Trust Estate.

See definition under Mortgaged Property.

Trust Moneys.

See definition in Section 8.09.