to any lien or charge, excepting any undetermined liens or charges incident to construction, and excepting also any previously existing mortgages of the Railway Company, or of such other companies, attaching to such new property by virtue of provisions contained in such mortgages; and in case any shares of stock, bonds or other indebtedness of any other company shall have been so acquired, such certificate shall state whether such other company is known or believed to be indebted (except to the Railway Company) in any amount, in addition to the bonds or other indebtedness of such company then acquired or previously assigned or pledged to the Trustee hereunder, and whether its property is known or believed to be subject to any lien or charge, in each instance specifying the amount of any such debt, lien or charge known or believed to exist. Such certificate may state any further facts pertinent to the right to certify and deliver bonds hereunder. Such certificate shall further state that the price paid in Adjustment bonds, or their proceeds, for such construction or acquisition was not in excess of the fair value of the work done or property acquired, and that the bonds included in such certificate were sold, disposed of or otherwise accounted for at not less than their fair market value at the time of such sale, disposition or accounting. In case of the acquisition or construction of any branches, extensions or new property, subject to any lien or charge as aforsaid, or in case of such acquisition of any stocks, bonds or other indebtedness of any other company which is indebted or whose property is subject to a lien or charge as aforsaid, the Trustee, before certifying and delivering any bonds on account of such acquisition or construction, shall set apart out of any of the bonds, which could then be certified and delivered for those purposes (within the limit of the rate of issue of such bonds per annum, authorized by this Section) an amount thereof equal at par to the amount of the liens, charges and indebtedness certified as aforsaid, and the bonds so set apart from time to time shall be certified and delivered by the Trustee upon the order of the Railway Company only as and when the Trustee shall be furnished with a certificate, signed by two officers of the Railway Company, that an equivalent amount of the liens, charges or indebtedness, so certified, shall have been paid, satisfied or released. In case of any such liens, charges or indebtedness shall bear interest at a rate higher than five per cent. per annum then they shall, for the purposes of this Section 3, be deemed to be equal to a sum which at five per cent. annum would produce the same amount of interest. Every such certificate provided for in this Section, unless signed by the president, or a vice president and an auditor,