(8) any item of property acquired to replace a similar item of property whose retirement has not been credited to plant account; or any property whose cost has been charged, or is properly chargeable, to repairs or maintenance or other operating expense account, or whose cost has not been charged, or is not properly chargeable, to plant or plant addition account; or

(9) any Excepted Property; or

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

B. "Special Additions" shall be taken to mean and comprise only Property Additions purchased, constructed or otherwise acquired by the Company in connection with the original construction of, and constituting a part of or used primarily in connection with or whose purchase, construction or other acquisition would not have been necessary except in connection with the operation of, a proposed extension of the Company's pipeline system to provide facilities for the transportation of gas from the Company's production aereage in the Hugoton Field in Texas County, Oklahoma and Stevens County, Kansas. All other Property Additions are sometimes hereinafter referred to as "Ordinary Additions".

C. The "amount" of any Property Additions shall mean the Cost to the Company or the Fair Value at the time of determination (whichever is less) of such Property Additions. The "Cost" to the Company of Property Additions shall be taken to mean the sum of (1) the amount of cash expenditures made or agreed to be made by the Company therefor, (2) the Fair Value, at the time of installation, of all materials and supplies of the Company (not included in the preceding Clause (1)) which have been installed as a part of such Property Additions, including all salvaged or reclaimed property so installed which shall have been included in any Retirements