ורמינהו כל הנשרפין וכולי –

And we challenge it; all those which are burnt, etc.

OVERVIEW

The גמרא asked how can you say that if there was מעילה by the עצי הקדש, the הקדש becomes עצי הקדש are always אסור even after they are burnt. The גמרא answers this question. תוספות offers an alternate solution.

הוי מצי לאוקמי בעצי שלמים:1

The גמרא could have established the ברייתא (which states that אסור הקדש לעולם) in a case where the עצי שלמים was עצי שלמים (in which case as the אסור) ווצא למולד ממרא מעילה and therefore it is not עוספות. (יוצא לחולין). ממרא does not explain why the גמרא chose not to offer this solution.

SUMMARY

עצי שלמים which are burnt are still אסור.

THINKING IT OVER

Can we find a connection (continuation) between this תוספות and the previous מוספות ד"ה בעצי

¹ Seemingly the advantage of תוספות explanation is that (even though we are qualifying the words of the ברייתא, nevertheless) it is more common than the case(s) the ממרא offers. See 'Thinking it over'.