DOC ID ----> 199828000102

Bob Taft
Secretary of State
State of Ohio

June 12, 1998

WHITE CASTLE SYSTEM, INC.
BOX 1498
COLUMBUS,OH 43215

Dear Foreign Corporation:

This office has received and audited your Annual Statement of Proportion of Capital Stock (Form 7) as required by Section 1703.07 of the Ohio Revised Code. Due to an increase in the proportion of shares reported on your statement for the year 1997 an **additional fee** of $ 89.20 is due and has been calculated as follows:

1. Present proportion allocated to Ohio 308,443
2. Credit for highest prior proportion in Ohio 290,603
3. Increase in proportion 17,840
4. Total fee due on increase . . . . . $ 89.20

The proportion is computed by dividing the sum of Ohio property and business by the sum of total property and business and multiplying the resulting fraction by the number of issued shares as provided on the Form 7 submitted for filing. The resulting figure is the "proportion of capital stock allocated to Ohio".

The fee is assessed at the rate of 10 cents per share on the first 1,000 shares, 5 cents per share on the next 9,000 shares, 2 cents per share on the next 40,000 shares, 1 cent per share on the next 50,000 shares, 1/2 cent per share on the next 400,000 shares, and 1/4 cent per share on the remainder. From the amount of the fee computed, the aggregate of all such fees previously paid is deducted using the same assessment scale.

A check must be made payable to the Secretary of State and paid within thirty days from the date of this notice in order to avoid an additional 15% penalty for late payment. Failure to pay any fees due will result in expiration of the corporation's license to transact business in this State and the account will be given to the Ohio Attorney General for collection. Please remit a copy of this bill when payment is submitted.

If you should have any questions please feel free to contact our legal department at (614) 466-2005.

Sincerely,

Bob Taft
Bob Taft
Secretary of State

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	DATE	DOCUMENT NO	DESCRIPTION		FILING	EXPED	PENALTY	CERT	COPY
1.	10/29/1999	199828000102	97F FORM 7 FEE ASSESSED		0.00	0.00	0.00	0.00	0.00
				TOTAL	0.00	0.00	0.00	0.00	0.00

Return To:
WHITE CASTLE SYSTEM, INC.
BOX 1498
COLUMBUS, OH 43215-0000

----------cut along the dotted line----------

The State of Ohio
Certificate

Secretary of State - J. Kenneth Blackwell

160952

It is hereby certified that the Secretary of State of Ohio has custody of the business records for WHITE CASTLE SYSTEM, INC. and that said business records show the filing and recording of:

Document(s)	*Document No(s):*
FORM 7 FEE ASSESSED	*199828000102*

Shares Authorized in Ohio: 308,443.00

United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the Secretary of State at Columbus, Ohio, This 20th day of July, A.D. 1998

J. Kenneth Blackwell
Secretary of State