

SPACE CENTER ENTERPRISES, INC.

1710 International Centre
900 Second Avenue South
Minneapolis, Minnesota 55402-3314
Telephone: (612) 336-9700
Facsimile: (612) 336-9701

June 19, 1998

CERTIFIED MAIL**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
U.S. Department of Labor
Room N-5644
Pension and Welfare Benefits Administration
200 Constitution Avenue N.W.
Washington, D. C. 20210

Re: Space Center Enterprises, Inc.

Dear Sir/Madam:

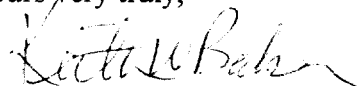
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans covering a select group of management or highly compensated employees specified in Department of Labor Regulations 29 C.F.R. § 2520.104-23, the following information is provided by Space Center Enterprises, Inc.:

Name and Address of Employer:	Space Center Enterprises, Inc. 1710 International Centre 900 Second Avenue South Minneapolis, MN 55402
-------------------------------	---

Employer Identification Number:	41-1652368
---------------------------------	------------

Space Center Enterprises, Inc. has established a plan effective March 2, 1998 whose purposes may include providing deferred compensation for select management and highly compensated employees, to be known as the Space Center Enterprises, Inc. Long-Term Incentive Compensation Plan. At the present, six (6) employees are covered under the plan.

Yours very truly,



Keith W. Baker
Assistant Secretary and
General Counsel

KWB:mm

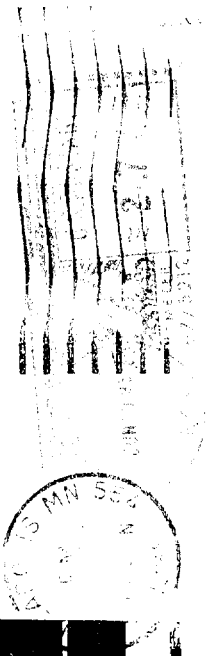
Space Center Enterprises, Inc.
1710 International Centre
900 Second Avenue South
Minneapolis, MN 55402

Fold at line over top of envelope to the
right of the return address

CERTIFIED

Z 032 439 481

MAIL



**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**
Top Hat Plan Exemption
U.S. Department of Labor
Room N-5644
Pension and Welfare Benefits Administration
200 Constitution Avenue N.W.
Washington, D. C. 20210

