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Attorney for MAFCO
CONSOLIDATED GROUP, INC. and
NEW ABCO HOLDINGS, INC.

DATED: March 11, 1997

McDERMOTT, WILL & EMERY

By: /s/ Joseph E. Thomas

Joseph E. Thomas, Esq.
Attorney for KOLL REAL ESTATE
GROUP, INC , THE HENLEY GROUP,
INC., and NEW HENLEY HOLDINGS,
INC.

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INDEX OF EXHIBITS

Exhibit 1	PPC Claims
Exhibit 2	Accounting
Exhibit 3	Form of Notice, Distribution List, List of Affected Companies

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MAFCO CONSOLIDATED GROUP LIST OF SUBSIDIARIES AS OF FEBRUARY 28, 1997

COMPANY NAME	STATE OF INCORPC
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Consolidated Cigar Holdings Inc	Delaware (DE)
Consolidated Cigar Corporation	DE
Jamaica Tobacco Manufacturing Company (1995) Limited	Jamaica
Triple C Marketing Inc	DE
Tobacos San Andres S.A de C V.	Honduras
Congar International Corporation	DE
Tabacalera De Garcia, Ltd	Bermuda
Cuban Cigar Brands, NV	Netherlands-Antil
Direct Products Inc	DE