

MCG Intermediate Holdings Inc.	DE
PA Abex Acquisition Limited	Canada
PA Abex Acquisition Canada Inc.	Canada
New Abco Holdings Inc.	DE
Henley Shareholder Services Inc	DE
Henley Residence Inc.	DE
Liberty Lane Real Estate, Inc	DE
Newco K.M.R. Corporation	Florida
Pershing Park, Inc.	DE
Garden City Fan of Canada Limited	Canada
Garden City Fan & Blower De Mexico S A. de D.V	Mexico
SCSA, Inc.	DE
Cleveco Inc.	DE
Abco Canada Holdings Inc.	DE
PA Defense Systems Inc	DE
PA Partners, L P.	DE
Power Control Technologies Inc. (28 7% owned)	DE

Exhibit 21

CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-15719) pertaining to the 1995 Stock Option Plan of Mafco Consolidated Group Inc of our report dated February 11, 1997, with respect to the consolidated financial statements and schedules of Mafco Consolidated Group Inc. included in the Annual Report on Form 10-K for the year ended December 31, 1996

Ernst & Young LLP

New York, New York
March 26, 1997

POWER OF ATTORNEY

KNOWN ALL MEN BY THESE PRESENTS, that the undersigned hereby constitutes and appoints each of Glenn P Dickes, Joram C. Salig and Laurence Winoker or any of them, each acting alone, his true and lawful attorney-in-fact and agent, with full power of substitution, for him and in his name, place and stead, in any and all capacities, in connection with the MAFCO CONSOLIDATED GROUP INC (the "Corporation") Annual Report on Form 10-K for the year ended December 31, 1996 under the Securities Exchange Act of 1934, as amended, including, without limiting the generality of the foregoing, to sign the Form 10-K in the name and on behalf of the Corporation or on behalf of the