

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated

SIGNATURE -----	TITLE -----	DATE -----
Ronald O. Perelman *	Director	March 28, 1997
----- Ronald O. Perelman		
Philip E. Beekman *	Director	March 28, 1997
----- Philip E. Beekman		
Theo W Folz *	Director	March 28, 1997
----- Theo W. Folz		
Howard Gittis *	Director	March 28, 1997
----- Howard Gittis		
Jewel S. LaFontant-Mankarious *	Director	March 28, 1997
----- Jewel S LaFontant-Mankarious		
James R. Maher *	Director	March 28, 1997
----- James R. Maher		
Drew Lewis *	Director	March 28, 1997
----- Drew Lewis		

*The undersigned by signing his name hereto does hereby execute this Annual Report pursuant to powers of attorney filed as exhibits to this Annual Report.

Dated: March 28, 1997

By./s/ Laurence Winoker

Laurence Winoker
Attorney-in-Fact