By: /s/ Theo W. Folz

Theo W. Folz
Chief Executive Officer

/s/ Stephen G. Taub

Stephen G. Taub

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Exhibit 11.00

TAX ALLOCATION AGREEMENT

This Tax Allocation Agreement entered into as of November 14, 1996 by and among POWER CONTROL TECHNOLOGIES INC., a Delaware corporation ("Parent"), MAFCO WORLDWIDE CORPORATION, a Delaware corporation ("Worldwide"), its Subsidiaries (as hereinafter defined) and any entities which become parties hereto pursuant to Paragraph 20 hereof. Parent and its Subsidiaries are hereinafter sometimes referred to as the "Group." Worldwide and its Subsidiaries are hereinafter sometimes referred to as the "Worldwide Group."

WHEREAS, PCT International Holdings Inc. ("PCTIH'), a wholly-owned subsidiary of Parent purchased all of the stock of Flavor Holdings Inc. ("FHI"), the Parent of Worldwide;

WHEREAS, it is expected that PCTIH will contribute the stock of its wholly-owned subsidiary, Pneumo Abex Corporation ("Pneumo") to FHI, which will contribute such stock to Worldwide;

WHEREAS, it is expected that Worldwide Corporation will be merged with and into Pneumo, the surviving corporation being Pneumo (the "Merger");

WHEREAS, the Worldwide Group desires, to the extent permitted by the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations promulgated thereunder (the "Treasury Regulations"), to continue to be included in the filing of consolidated Federal income tax returns on behalf of the Group;

WHEREAS, Parent and the Worldwide Group wish to allocate and settle among themselves in an equitable manner the consolidated Federal and combined state or local income tax liability of the Worldwide Group for Taxable Periods (as hereinafter defined) governed by this Agreement;