
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

INTERNATIONAL RECOVERY CORP.
(Exact name of Registrant as specified in its charter)

Florida 59-2459427
(State or jurisdiction (IRS Employer
of incorporation or Identification No.)
organization)

700 South Royal Poinciana Boulevard, Suite 800
Miami, Florida 33166
(305) 884-2001

(Address, including zip code, and telephone number, including
area code, of Registrant's principal executive offices)

Ralph R. Weiser, Chairman
700 South Royal Poinciana Boulevard, Suite 800
Miami, Florida 33166
(305) 884-2001

(Name, address, including zip code, and telephone number,
including area code, of agent for service)

With a Copy To:
Luis A. de Armas, Esq.
Kathleen L. Deutsch, Esq.
Shutts & Bowen
1500 Miami Center
201 South Biscayne Boulevard
Miami, Florida 33131
(305) 358-6300

Approximate date of commencement of proposed sale to the
public: As soon as practicable after this Registration Statement
becomes effective.

If the only securities being registered on this form are being
offered pursuant to dividend or interest reinvestment plans, please
check the following. []

If any of the securities being registered on this form are to be
offered on a delayed or continuous basis pursuant to Rule 415 under
the Securities Act of 1933, other than securities offered only in
connection with dividend or interest reinvestment plans, check the
following. [X]

CALCULATION OF REGISTRATION FEE

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Title of each class of securities to be registered	Amount to be registered	Proposed maximum price per share (1)	Proposed maximum aggregate offering price	Amount of registration fee (2)
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Common Stock,	237,321			
\$.01 par value	shares	\$15.25	\$3,619,145	\$1,248

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- (1) Estimated solely for the purpose of calculating the registration fee based upon the average of the high and low prices reported on the consolidated reporting system for the New York Stock Exchange on February 24, 1995 of \$15 1/4.
- (2) Determined pursuant to Rule 457.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

Information contained herein is subject to completion or amendment. A registration statement relating to these securities has been filed with the Securities and Exchange Commission. These securities may not be sold nor may offers to buy be accepted prior to the time the registration statement becomes effective. This prospectus shall not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of these securities in any State in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such State.

Subject to Completion, Dated March 3, 1995

237,321 Shares

INTERNATIONAL RECOVERY CORP.

Common Stock

This Prospectus relates to 237,321 shares (the "Shares") of common stock, par value \$.01 per share (the "Common Stock"), of International Recovery Corp., a Florida corporation (the "Company"), which may be offered from time to time by Theofilos A. Vatis, Stacey A. Polites, Barry J. Paul and Quattro, Inc., a New York corporation (the "Selling Shareholders"). See "Selling Shareholders." None of the Shares covered by this Prospectus are being offered by the Company.

The Selling Shareholders may offer or sell Shares from time to time, in amounts, at prices and on terms and conditions to be determined at the time of sale. The shares may be offered from time to time in one or more transactions (including block transactions) on the New York Stock Exchange, through negotiated transactions, or in a combination of methods of sale, at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices. See "Plan of Distribution."

The Company is paying all of the expenses of this offering other than brokerage commissions and associated sales expenses of the Selling Shareholders, but will not receive any of the proceeds from the sale of the Shares.

The Common Stock of the Company is traded on the New York Stock Exchange under the symbol INT. On February 24, 1995, the last reported sale price for the Company's Common Stock on the New York Stock Exchange was \$15.38.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this Prospectus is March ____, 1995.

NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS OTHER THAN THOSE CONTAINED OR INCORPORATED BY REFERENCE IN THIS PROSPECTUS IN CONNECTION WITH THE OFFER MADE BY THIS PROSPECTUS, AND IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED. NEITHER THE DELIVERY OF THIS PROSPECTUS NOR ANY SALE MADE HEREUNDER SHALL UNDER ANY CIRCUMSTANCES CREATE AN IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE COMPANY SINCE THE DATE HEREOF. THIS PROSPECTUS DOES NOT CONSTITUTE AN OFFER OR SOLICITATION BY ANYONE IN ANY STATE IN WHICH SUCH OFFER OR SOLICITATION IS NOT AUTHORIZED OR IN WHICH ALL THE PERSONS MAKING SUCH OFFER OR SOLICITATION ARE NOT QUALIFIED TO DO SO OR TO ANYONE TO WHOM IT IS UNLAWFUL TO MAKE SUCH OFFER OR SOLICITATION.

AVAILABLE INFORMATION

The Company is subject to the informational requirements of the Securities Exchange Act of 1934, and in accordance therewith files reports, proxy statements and other information with the Securities and Exchange Commission (the "Commission"). Such reports and other information can be inspected and copied at the public reference facilities maintained by the Commission at Room 1024, 450 Fifth Street, N.W., Washington D.C. 20549, and at its regional offices at Northwestern Atrium Center, 500 West Madison Street, Suite 1400, Chicago, Illinois 60621 and 7 World Trade Center, Suite 1300, New York, New York 10048. Copies of such materials can be obtained in person from the Public Reference Section of the Commission at its principal office located at 450 Fifth Street, N.W., Washington, D.C. 20549, at prescribed rates. In addition, such reports and information concerning the Company may be inspected at the offices of the New York Stock Exchange, 20 Broad Street, New York, New York 10005.

The Company has filed with the Commission a Registration Statement on Form S-3 (referred to herein, together with all amendments and exhibits thereto, as the "Registration Statement") under the Act. This Prospectus does not contain all of the information set forth in the Registration Statement, certain parts of which are omitted in accordance with the rules and regulations of the Commission. The Registration Statement may be inspected and copied at the public reference facilities maintained by the Commission at 450 Fifth Street, N.W., Washington, D.C. 20549. For further information regarding the Company and the Common Stock offered hereby, reference is hereby made to the Registration Statement.

INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The following documents filed by the Company with the Commission under Commission File Number 1-9533 are incorporated herein by this reference.

- (1) The Company's Annual Report on Form 10-K for the fiscal year ended March 31, 1994.
- (2) The Company's Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 1994.
- (3) The Company's definitive 1994 Proxy Statement distributed in connection with its Annual Meeting of Shareholders held on August 8, 1994.
- (4) The Company's Quarterly Report on Form 10-Q for the fiscal quarter ended September 30, 1994.
- (5) The Company's Current Report on Form 8-K dated January 3, 1995, as amended on January 24, 1995.
- (6) The Company's Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 1994.
- (7) The description of the Company's Common Stock, \$.01 par value, contained in the Company's Form 8-A filed on October 7, 1986, under Section 12(g) of the Securities Exchange Act of 1934.

Each document filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934 subsequent to the date of this Prospectus and prior to termination of the offering of securities offered hereby shall be deemed to be incorporated by reference into this Prospectus on the date of filing of such document.

Any statement contained herein or in any document incorporated herein by reference shall be considered modified or superseded to the extent that a statement in a subsequently dated document can fairly be read as being intended to modify or supersede an earlier statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of the Registration Statement or this Prospectus.

The Company will provide, without charge to each person to whom a copy of the Prospectus is delivered, upon written or oral request, a copy of any or all of the documents which are incorporated herein by reference, other than exhibits to such documents, unless such exhibits are specifically incorporated by reference into the text of such documents. Requests should be directed to: Ms. Ileana Garcia, Secretary, International Recovery Corp., 700 South Royal Poinciana Boulevard, Suite 800, Miami, Florida 33166, or by telephone (305) 884-2001.

THE COMPANY

The Company is engaged in three principal businesses -- the marketing of aviation and marine fuel and the recycling of used oil.

In its aviation fueling business, the Company extends credit and provides single-supplier convenience, 24 hour service, and competitively-priced aviation fuel to cargo and passenger airlines, and to charter, corporate, and private aircraft. The Company can provide fuel to its customers at more than 1,100 airports located throughout the world.

In its marine fuel business, the company brokers and trades in marine fuel and lubricants, and provides credit, marine fueling and related services to its customers. These products and services are sold and provided to a diversified group of commercial ship owners and marine fuel users, including the U.S. Government. The Company can provide marine fuel and lubricants to its customers at ports throughout the world.

In its used oil recycling business, the Company collects used oil throughout the Southeast and Mid-Atlantic United States from outlets which include service stations, quick lube shops, auto dealers, and industrial, governmental, marine and utility generators. The Company recycles non-hazardous used oil into various fuel products and sells the oil to industrial and commercial customers.

The Company was incorporated in Florida in July 1984. Its executive offices are located at 700 South Royal Poinciana Boulevard, Suite 800, Miami, Florida 33166 and its telephone number at this address is (305) 884-2001. The Company presently conducts its aviation fueling business through three subsidiaries and a joint venture with offices in Miami, Florida; Houston, Texas; Phoenix, Arizona; and Crawley, Sussex County, England; and its marine fuel business through three subsidiaries with offices in New York, California, Virginia, England, Singapore, Korea, and Greece. The Company conducts its oil recycling business through five subsidiaries with offices in Florida, Louisiana, Georgia, Maryland, and Delaware.

In December 1986, the Company entered the aviation fueling business with the acquisition of Advance Petroleum, Inc. In October 1989, the Company expanded its aviation fueling capabilities by acquiring Jco Energy Partners, Ltd. and shortly thereafter renamed these operations World Fuel Services, Inc. In April 1993, the Company completed and commenced operation of a used oil and water recycling plant in Wilmington, Delaware.

In January 1995, the Company entered the marine fuel business by acquiring substantially all of the assets of Trans-Tec Services,

Inc. ("Trans-Tec"), a New York corporation, and certain assets and securities of affiliates of Trans-Tec. The Trans-Tec assets are used in the Company's marine and aviation fuel businesses.

USE OF PROCEEDS

The Company will receive no proceeds from the sale of the Shares by the Selling Shareholders.

SELLING SHAREHOLDERS

All of the Shares are being sold by the Selling Shareholders and the Selling Shareholders will receive all of the proceeds from the sale of the Shares. Other than the Shares being offered hereby, the Selling Shareholders do not own any shares of Common Stock. Mr. Vatis, Mr. Polites and Quattro, Inc., received their Shares as part of the consideration paid by the Company in connection with the Trans-Tec acquisition. See "The Company". Mr. Paul received an option to purchase his Shares in connection with the Company's acquisition of the assets of Allied Fuels, Inc. Mr. Paul exercised this option in February 1995.

The following table sets forth information regarding the beneficial ownership of the Company's Common Stock by the Selling Shareholders as of February 9, 1995, and as adjusted to reflect the sale of all the Common Stock offered by the Selling Shareholders hereunder. No Selling Shareholder beneficially owns 5% or more of the outstanding Common Stock of the Company. Each Selling Shareholder has sole voting and investment power with respect to the Shares owned by him.

Name of Selling Shareholder	Beneficial Ownership Prior to Offering		Shares Being Offered	Beneficial Ownership After Offering	
	Number	Percent		Number	Percent
Stacey A. Polites (1)	96,160	1.8%	96,160	0	--
Theofilos A. Vatis (2)	96,161	1.8%	96,161	0	--
Barry J. Paul (3)	35,000	.7%	35,000	0	--
Quattro, Inc. (4)	10,000	.2%	10,000	0	--

(1) Stacey A. Polites received 96,160 shares of Common Stock in connection with the Company's acquisition of assets of Trans-Tec and certain assets and securities of Trans-Tec's affiliates in January 1995.

(2) Theofilos A. Vatis received 96,161 shares of Common Stock in connection with the Company's acquisition of assets of Trans-Tec and certain assets and securities of Trans-Tec's affiliates in January 1995.

(3) Barry J. Paul received an option to purchase 35,000 shares of Common Stock in connection with the Company's acquisition of the assets of Allied Fuels, Inc. Mr. Paul was the sole stockholder of Allied Fuels, Inc. The option provided for an exercise price of \$11.375 per share. Mr. Paul exercised the option in February 1995.

(4) Quattro, Inc. ("Quattro"), formerly known as Trans-Tec, received 10,000 shares of Common Stock in connection with the Company's acquisition of Trans-Tec and certain assets and securities of Trans-Tec's affiliates in January 1995.

PLAN OF DISTRIBUTION

The Selling Shareholders may sell any Shares offered hereby from time to time in one or more transactions (including block transactions in which a Selling Shareholder is the seller) on the New York Stock Exchange or in the over-the-counter market. The Selling Shareholders may also sell Shares in special offerings, exchange distributions or secondary distributions in accordance with the rules of the New York Stock Exchange, in negotiated transactions, including through the writing of options on shares of the Common Stock (whether such options are listed on an options exchange or otherwise), or otherwise. The Selling Shareholders may effect such transactions by selling Shares to or through underwriters, dealers, brokers or agents. Such underwriters, dealers, brokers or agents may sell such Shares to purchasers in one or more transactions (including block transactions) on the New

York Stock Exchange or otherwise. Any sales may be made at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices. Without limiting the foregoing, brokers may act as dealers by purchasing any and all Shares either as agents for others or as principals for their own accounts and reselling such shares pursuant to this Prospectus. Such brokers will receive compensation from the Selling Shareholders in the form of commissions or discounts and may receive compensation from purchasers of the Shares for whom they may act as agent or to whom they may sell as principal in the form of commissions or discounts. The Selling Shareholders and any underwriters, dealers, brokers or agents that participate in the sale of such Shares may be deemed to be underwriters, and any profit on the sale of such Shares by the Selling Shareholders and any discounts, commissions or concessions received by any such underwriter, dealer, broker or agent may be deemed to be underwriting discounts or commissions under the Securities Act.

There can be no assurances that the Selling Shareholders will sell any or all of the Shares offered hereunder.

Sales of Shares at less than the market prices thereof may depress the market price of the Company's Common Stock. Moreover, it is possible that a significant number of Shares could be sold at the same time, which may also depress the market price of the Company's Common Stock.

The Company has undertaken to amend this Prospectus from time to time as shall be necessary to maintain its effectiveness until January 3, 1998. The Company will not receive any of the proceeds from this offering.

LEGAL MATTERS

Certain matters with respect to the validity of the Shares being offered hereby will be passed upon for the Company by its counsel, Shutts & Bowen, a partnership including professional associations, 1500 Miami Center, 201 South Biscayne Boulevard, Miami, Florida 33131.

EXPERTS

The financial statements and schedules incorporated by reference in this prospectus, to the extent and for the periods indicated in their reports, have been audited by Arthur Andersen LLP, independent certified public accountants, and are included herein in reliance upon the authority of said firm as an expert in giving said reports.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION

In accordance with the agreements among the Selling Shareholders and the Company, the Company has agreed to pay expenses, fees and disbursements relating to this registration statement for the Selling Shareholders. All of the amounts shown below are estimates, except the Securities and Exchange Commission registration fee.

SEC Registration Fee.....	\$ 1,248
Printing Expenses.....	1,000
Accounting Fees and Expenses....	2,000
Legal Fees and Expenses.....	5,000
Blue Sky Fees and Expenses.....	1,000
Miscellaneous Expenses.....	1,000

TOTAL.....	\$11,248
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Any underwriting discounts, concessions or selling commissions applicable to sales hereunder will be paid by the Selling Shareholders.

Item 15. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Section 607.0850(1) of the Florida General Corporation Act provides that a Florida corporation may indemnify any person who was or is a party to any suit or proceeding (other than an action by or in the right of the corporation), by reason of the fact that he is or was a director, officer, employee or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or enterprise, against expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no cause to believe his conduct was unlawful.

Section 607.0850(2) provides that a Florida corporation may indemnify any person who was or is a party to any suit by or in the right of the corporation to procure a judgment in its favor by

reason of the fact that such person acted in any of the capacities set forth above, against expenses and certain amounts paid in settlement, actually and reasonably incurred by him in connection with the defense or settlement of such action or suit if he acted under similar standards, except that no indemnification may be made in respect to any claim, issue or matter as to which such person shall have been adjudged to be liable, unless, and only to the extent that, the court in which such action or suit was brought shall determine that despite the adjudication of liability, such person is fairly and reasonably entitled to be indemnified for such expenses that the court shall deem proper.

Section 607.0850 further provides that to the extent a director, officer, employee or agent of a corporation has been successful in the defense of any action, suit or proceeding referred to above or in the defense of any claim, issue or matter therein, he shall be indemnified against expenses actually and reasonably incurred by him in connection therewith; that indemnification provided for by Section 607.0850 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and that the corporation may purchase and maintain insurance on behalf of a director or officer of the corporation against any liability asserted against him or incurred by him in any such capacity or arising out of his status as such whether or not the corporation would have the power to indemnify him against such liabilities under such Section 607.0850.

The Company's Articles of Incorporation provide that the Company shall indemnify its officers and directors, and former officers and directors, to the full extent permitted by the laws of the State of Florida.

Item 16. EXHIBITS

- 4 The description of the Company's Common Stock, \$.01 par value, as contained in the Company's Form 8-A filed October 7, 1986, is hereby incorporated by reference.
- 5 Opinion of Shutts & Bowen.
- 10 Letter Agreement between the Company and Mr. Barry Paul.
- 23(a) Consent of Arthur Andersen LLP
- 23(b) Consent of Shutts & Bowen.
- 24(a) Power of Attorney of Ralph R. Weiser.
- 24(b) Power of Attorney of Jerrold Blair.
- 24(c) Power of Attorney of Phillip S. Bradley.
- 24(d) Power of Attorney of Ralph Feuerring.
- 24(e) Power of Attorney of John R. Benbow.
- 24(f) Power of Attorney of Celestin Durand III.
- 24(g) Power of Attorney of Robert S. Tocci.

Item 17. UNDERTAKINGS

(a) The undersigned Company hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

- (i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
- (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement; and
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

PROVIDED, HOWEVER, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for purposes of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the

offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Dade County, State of Florida, on the 28th day of February, 1995.

INTERNATIONAL RECOVERY CORP.

By: /s/ Ralph R. Weiser

Ralph R. Weiser, Chairman

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date -----
/s/ Ralph R. Weiser ----- Ralph R. Weiser	Chairman of the Board of Directors (Principal Executive Officer)	February 28, 1995
/s/ Jerrold Blair* ----- Jerrold Blair	President and Director	February 28, 1995
/s/ Robert S. Tocci ----- Robert S. Tocci	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	February 28, 1995
/s/ Phillip S. Bradley* ----- Phillip S. Bradley	President of Advance Petroleum, Inc. and Director	February 28, 1995
/s/ Celestin Durand III* ----- Celestin Durand III	Director	February 28, 1995
/s/ Ralph R. Feuerring* ----- Ralph R. Feuerring	Director	February 28, 1995
/s/ John R. Benbow* ----- John R. Benbow	Director	February 28, 1995

*By: /s/ Ralph R. Weiser

Ralph R. Weiser
Attorney-in-Fact

INDEX TO EXHIBITS

Exhibit Number -----	Description -----	Sequentially Numbered Page -----
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10	Form of Letter Agreement between the Company and Mr. Barry Paul.	
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24(f)	Power of Attorney of Celestin Durand III.	
24(g)	Power of Attorney of Robert S. Tocci.	

SHUTTS & BOWEN
ATTORNEYS AND COUNSELLORS AT LAW
(A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS)

1500 MIAMI CENTER
201 SOUTH BISCAYNE BOULEVARD
MIAMI, FLORIDA 33131
MIAMI (305) 358-6300
BROWARD (305) 467-8841
FACSIMILE (305) 381-9982

February 28, 1995

International Recovery Corp.
700 S. Royal Poinciana Boulevard
Suite 800
Miami Springs, FL 33166

Gentlemen:

We have acted as counsel for International Recovery Corp. (the "Company") with respect to the preparation and filing with the Securities and Exchange Commission of a Form S-3 Registration Statement (the "Registration Statement") in connection with the registration of 237,321 shares of the Company's common stock, par value \$.01 per share (the "Common Stock"). Unless otherwise provided herein, the capitalized terms used in this opinion shall have the meanings set forth in the Registration Statement.

In connection with our opinion, we have examined the following documents:

1. The Registration Statement, including all exhibits thereto, as filed with the Securities and Exchange Commission.
2. The minute books of the Company.

In rendering this opinion, we have undertaken no independent review of the operations of the Company. Instead, we have relied solely upon the documents described above. In examining such documents, we have assumed the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such latter documents.

International Recovery Corp.
February 28, 1995
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We have also examined such questions of United States and Florida law as we have deemed appropriate. We express no opinion herein as to the laws of any other jurisdiction.

Based upon the foregoing, we are of the opinion that all of the shares of Common Stock registered pursuant to the Registration Statement are duly issued, fully paid, and non-assessable.

Very truly yours,

/s/ SHUTTS & BOWEN

INTERNATIONAL RECOVERY CORP.
700 SOUTH ROYAL POINCIANA BOULEVARD
SUITE 800
MIAMI SPRINGS, FLORIDA 33166

February __, 1995

Barry J. Paul
100 Harbor View Drive
Penthouse 3A
Baltimore, Maryland 21230

Dear Mr. Paul:

We appreciate your continued support as a shareholder of International Recovery Corp., a Florida corporation (sometimes referred to as the "Company"). We are registering with the Securities and Exchange Commission ("SEC") those shares of the Company's common stock which were issued pursuant to a certain acquisition agreement dated December 9, 1995 (the "Acquisition Agreement"). Once the registration statement which we file with the SEC on Form S-3 (the "Registration Statement") is declared effective, it will remain effective until no later than January 3, 1998. This will allow you the flexibility to retain or sell your shares as you deem appropriate during the period the Registration Statement is effective. In order to sell your shares, you must comply with the following terms and conditions.

You and other persons who acquired shares that were issued pursuant to the Acquisition Agreement (sometimes collectively referred to as the "Selling Shareholders") have advised us that you own, beneficially the amount of shares ("Shares") of the Company's common stock reflected on Exhibit "A" (the offering and sale of Shares by the Selling Shareholders is hereinafter referred to as the "Offering"). You understand that the Offering is not being underwritten but that the Company is attempting to provide for compliance with applicable securities laws and an orderly Offering through this and similar Letter Agreements.

YOU UNDERSTAND THAT YOUR FAILURE TO COMPLETE PROPERLY AND EXECUTE THIS LETTER AGREEMENT COULD RESULT IN THE WITHDRAWAL OF YOUR SHARES FROM THE OFFERING AND THE REGISTRATION STATEMENT. YOU MUST FILL IN THE NAME OF YOUR BROKERAGE FIRM IN PARAGRAPH 2.5 BELOW AND RETURN THE ORIGINAL EXECUTED COPY OF THIS LETTER AGREEMENT TO THE COMPANY IN THE ENVELOPE PROVIDED FOR THIS PURPOSE. THE COMPANY MUST RECEIVE THE EXECUTED LETTER AGREEMENT WITHIN SEVEN (7) DAYS FROM THE DATE OF THIS LETTER OR YOUR SHARES MAY BE REMOVED FROM THE REGISTRATION STATEMENT.

For purposes of the following provisions, the term "Securities" means the Shares to be publicly offered under the Registration Statement; the term Preliminary Prospectus means any

Barry J. Paul
February __, 1995
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preliminary prospectus relating to the Offering of the Securities or any preliminary prospectus supplement together with a prospectus relating to the Offering of the Securities; the term Prospectus means the prospectus, together with the most recent prospectus supplement, if any, relating to the Offering, filed pursuant to Rule 424 under the Securities Act of 1933, as amended; and the term Registration Statement means the Company's registration statement on Form S-3 as filed and declared effective by the Securities and Exchange Commission, as may be amended from time to time.

In connection with your participation in the Offering, you hereby represent, warrant and agree as follows:

1.1 You have good and valid title to the Shares listed next to your name in the Registration Statement, free and clear of all liens, encumbrances, equities or claims.

1.2 You have obtained all consents, approvals, authorizations and orders necessary to sell the Shares pursuant

to the Registration Statement, except such as may be required under the Securities Act of 1933 or state securities or Blue Sky Laws in connection with the purchase and distribution of the Shares; and you have full right, power and authority to sell, assign, transfer and deliver the Shares to be sold by you pursuant to the Registration Statement.

1.3 The sale of the Shares by you pursuant to the Registration Statement will not result in a breach or violation of any of the terms or provisions of, or constitute a default under, any statute, indenture, mortgage, deed of trust, loan agreement or other agreement or instrument to which you are a party or by which you are bound, or any order, rule or regulation of any court or governmental agency or body having jurisdiction over you or your property.

1.4 You are familiar with the Registration Statement and the prospectus which is contained therein (the "Prospectus"), including any amendments thereto; you have verified that the information set forth therein concerning you is true and complete; and you know of no material adverse information with regard to current and prospective business affairs or operations of the Company not disclosed in the Registration Statement or Prospectus.

1.5 You will indemnify and hold harmless the Company against any losses, claims, damages or liabilities, joint or several, to which the Company may become subject, under the Securities Act of 1933 or otherwise, insofar as such losses, claims, damages or liabilities (or actions in respect thereof) arise out of or are

based upon: (a) any breach of your representations, warranties or covenants contained in this letter or in any other certificate or agreement signed by you in connection with the sale of the Shares; or (b) an untrue statement or an alleged untrue statement of a material fact regarding you or the sale of the Shares contained in any Preliminary Prospectus, Registration Statement or the Prospectus, or any amendment or supplement thereto, or any omission or alleged omission to state therein a material fact regarding you or the sale of the Shares required to be stated therein or necessary to make the statements therein not misleading; or (c) any violation of applicable law or regulation by you or any broker or agent engaged by you in connection with the sale or distribution of the Shares; and you will reimburse the Company for any legal or other expenses reasonably incurred by the Company in connection with investigating or defending any such action or claim.

1.6 The Company will indemnify and hold harmless the Selling Shareholders and any broker/dealer selling the Shares on behalf of the Selling Shareholders (the "Indemnitees") against any losses, claims, damages or liabilities, joint or several, to which the Indemnitees may become subject, under the Securities Act of 1933 or otherwise, insofar as such losses, claims, damages or liabilities (or actions in respect thereof) arise out of or are based upon: (a) any breach of the Company's representations, warranties or covenants contained in this letter or in any other certificate or agreement signed by the Company in connection with the sale of the Shares; or (b) an untrue statement or an alleged untrue statement of a material fact regarding the Company contained in any Preliminary Prospectus, Registration Statement or the Prospectus, or any amendment or supplement thereto, or any document incorporated therein, or any omission or alleged omission to state therein a material fact regarding the Company required to be stated therein or necessary to make the statements therein not misleading; or (c) any violation of applicable law or regulation by the Company; and the Company will reimburse the Indemnitees for any legal or other expenses reasonably incurred by the Indemnitees in connection with investigating or defending any such action or claim.

2.1 You will not make any offers or sales of the Shares until the Company has notified you in writing of the effectiveness of the Registration Statement under the Securities Act of 1933, as amended, and then only in such states as are identified by the Company as being cleared for sale at that time.

2.2 The SEC has promulgated certain rules defining and prohibiting manipulations of the securities markets. Among the most important of such rules is Rule 10b-6 which prohibits you from

bidding for or purchasing any shares of common stock of the Company, directly or indirectly, until after you and any persons who are "affiliated purchasers" with you have completed the sale of your Shares. In accordance with the requirements of the SEC, by signing this letter and returning it to the Company, you agree and represent that you will not violate SEC rules in the offer or sale of any of your Shares. Accordingly, you will not, without the prior written consent of the Company, at any time prior to the completion by you of the Offering, buy, sell, deal or trade: (i) any of the Company's common stock, (ii) any security of the Company convertible into common stock, or (iii) any right or option to acquire or sell common stock or any security of the Company convertible into common stock, except as expressly provided for in the Registration Statement.

2.3 You will not purchase, commit to purchase, or attempt to induce any other person to purchase, any Shares or any other securities of the Company other than as provided in the Registration Statement and you will not effect any transaction for the purpose of stabilizing the price of the Company's Securities.

2.4 You agree to promptly advise the Company, in writing at the address shown above, of all sales or distributions made pursuant to the Registration Statement. You shall include in such notice to the Company, the number of shares sold to each purchaser and the state of residence or domicile of each purchaser. You agree to advise us from time to time upon request as it applies to the Offering, of the amount of Shares remaining undistributed or unsold by you. Restrictions with respect to Shares remaining undistributed or unsold by you will remain in effect until such Shares are sold pursuant to the Registration Statement.

2.5 You shall offer and sell your Shares through or to your broker who is a duly licensed broker/dealer. You plan to sell your shares through or to PRUDENTIAL (fill in the name of brokerage firm). You have or will have made, prior to any offer or sale of your Shares, your broker aware of the existence of this Letter Agreement, its terms and conditions. Your broker may obtain copies of the Prospectus by contacting the Company at the address shown above. You are responsible for paying any brokerage commission fees, if any, and fees and costs of any legal counsel you might choose to use, if any. The "Plan of Distribution" as set forth in the Prospectus accurately reflects your participation in the Offering and to the extent such plan is changed materially, you shall immediately inform the Company of such change and discontinue your participation in the Offering until advised by the Company that you may resume your participation in the Offering.

2.6 The Company will use its best efforts to keep the Registration Statement effective until no later than January 3, 1998. Upon the expiration of the effectiveness of the Registration Statement, the Company will notify the Selling Shareholders and deregister all Shares which have not been sold as of that time. No offers or sales may be made pursuant to the Registration Statement after that time. Once the Registration Statement terminates, a restrictive legend will be placed on any of your shares which were not sold in the offering. These shares, however, may still be sold by you if any such sales comply with Rule 144, promulgated under the Securities Act of 1933.

2.7 In selling the Shares, you understand that the only statements authorized by the Company are those in the Prospectus and no other statements whatsoever have been authorized, written or oral. You will not give any information or make any representations other than those contained in the Prospectus, or act as agent for the Company for any purpose whatsoever. You further understand that you may not distribute the Preliminary Prospectus for any reason whatsoever.

2.8 If you are a foreign person, in connection with sales and offers to sell Securities made by you outside the United States: (a) you will not offer or sell any Securities in any jurisdiction except in compliance with applicable laws, and (b) you will either furnish to each person to whom any such sale or offer is made a copy of the then current Prospectus. Any offering material in addition to the Prospectus furnished by you to any person in connection with any offers or sales referred to in the preceding sentence: (i) shall be prepared and so furnished at your sole risk and expense, and (ii) shall not contain information relating to the Securities or the Company which is inconsistent in any respect with the information contained in the Prospectus (as then amended or supplemented). It is understood that no action has been taken by the Company to permit a public offering in any jurisdiction other than the United States where action would be required for such purpose.

2.9 All sales of Shares must be accompanied by or preceded by delivery of the Prospectus to the purchasers. You, or your broker acting on your behalf, have the obligation to deliver the Prospectus to the purchasers and otherwise comply with all applicable prospectus delivery requirements. You shall not give any information or make any representations other than those contained in the Prospectus, or act as agent for the Company for any purpose whatsoever.

2.10 The Company intends to take the necessary actions so that after the Registration Statement is effective, offers and sales may be made in every state in the United States except Maine, North Dakota and Oklahoma. You will not offer or sell the Shares to any person who is domiciled in or a resident of Maine, North Dakota or Oklahoma unless you have been advised by the Company in advance of such offer or sale that all actions necessary to comply with such other state(s)' securities laws have been accomplished. You will only offer or sell Shares in Florida through dealers who are registered in Florida at prices reasonably related to the current market price of the Shares.

3.1 Upon notification by the Company that the Prospectus or the Registration Statement needs revision, you will immediately upon receipt of such notification: (i) cease to offer or sell the Shares; (ii) return all such Prospectuses in your hands to the Company; and (iii) cease to offer or sell the Shares until you have been provided with a current Prospectus and the Company has notified you that you may resume offers and sales of the Shares.

3.2. You agree that by your signature hereunder you hereby authorize and empower the Company or any of its officers or agents to request the acceleration of the effectiveness of the Registration Statement to any particular date or a date as early as practicable, and in connection therewith you hereby constitute and appoint Ralph R. Weiser and Jerrold Blair, or either of them, your attorney-in-fact to execute a request for acceleration of the effectiveness of the Registration Statement under the Securities Act of 1933, as amended.

4.1 All communications to us relating to the Offering shall be addressed to the Company at the address appearing above unless otherwise notified by the Company. Unless you have otherwise notified us in writing, any notices to you shall be deemed to have been duly given if mailed or telegraphed to you at the address shown above.

4.2 This Letter Agreement shall be governed by the laws of the State of Florida. Any litigation brought or held on the basis of this Letter Agreement shall be brought and held in Dade County, Florida.

You must confirm your acceptance of this Letter Agreement by SIGNING AND RETURNING THIS LETTER AGREEMENT TO THE COMPANY in the self-addressed, postpaid envelope provided for this purpose. We have enclosed a duplicate copy which you may retain for your files.

Your participation in the Offering as a Selling Shareholder shall constitute your acceptance of the terms and conditions set forth in this Letter Agreement and shall create a legally binding contract between you and the Company under such terms and conditions regardless of whether you have executed and returned a copy of this Letter Agreement to the Company.

Very truly yours,

INTERNATIONAL RECOVERY CORP.

By:/s/ Ralph R. Weiser

Ralph R. Weiser, Chairman

ACKNOWLEDGED, AGREED TO,
CONFIRMED AND ACCEPTED
AS OF FEBRUARY 9, 1995.

Barry J. Paul

(Name of Selling Shareholder(s))

/s/ Barry J. Paul

(Signature(s) of Selling Shareholder(s))

STATE OF MARYLAND)
)SS:
COUNTY OF BALTIMORE)

SWORN TO AND SUBSCRIBED before me this 9th day of February, 1995.

/s/ Catherine Zimmerman

Notary Public

My commission expires:

EXHIBIT "A"

Name of Selling Shareholder	Beneficial Ownership of Shares Prior to Offering	Shares Being Offered
Stacey A. Polites	96,160	96,160
Theofilos A. Vatis	96,161	96,161
Barry J. Paul	35,000	35,000
Quattro, Inc.	10,000	10,000

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

As independent certified public accountants, we hereby consent to the incorporation by reference in this registration statement of our report dated May 9, 1994 included in the Form 10-K of International Recovery Corp. for the year ended March 31, 1994 and to all references to our Firm included in this registration statement.

/s/ ARTHUR ANDERSEN LLP

Miami, Florida,
February 27, 1995.

February 28, 1995

International Recovery Corp.
700 South Royal Poinciana Boulevard
Suite 800
Miami Springs, FL 33166

Re: Form S-3 Registration Statement

Ladies and Gentlemen:

In connection with the Form S-3 Registration Statement to be filed by International Recovery Corp. with the Securities and Exchange Commission, Shutts & Bowen hereby consents to the inclusion of our opinion letter as an Exhibit to the Registration Statement and to the use of our name, and statements with respect to us, in the Registration Statement.

Very truly yours,

/s/ SHUTTS & BOWEN

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, Ralph R. Weiser, Chairman of the Board of Directors of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Jerrold Blair his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 28th day of February, 1995.

Sealed and delivered in the presence of:

/s/ Sonia Asencio

/s/ Janet Rusakov

/s/ Ralph R. Weiser

Ralph R. Weiser

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 28th day of February, 1995, before me, Sonia Asencio, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared Ralph R. Weiser to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Sonia Asencio

Notary Public

Sonia Asencio

Name of Notary (Typed, Printed or Stamped)

My Commission Expires:

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, Jerrold Blair, President and Director of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Ralph R. Weiser his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 16th day of February, 1995.

Sealed and delivered in the presence of:

/s/ Wanda Tellechea

/s/ Ileana Garcia

/s/ Jerrold Blair

Jerrold Blair

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 16th day of February, 1995, before me, Wanda Tellechea, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared Jerrold Blair to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Wanda Tellechea

Notary Public

Wanda Tellechea

Name of Notary (Typed, Printed or Stamped)

My Commission Expires:

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, Phillip S. Bradley, President of Advance Petroleum, Inc. and a Director of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Ralph R. Weiser and Jerrold Blair, and each of them severally, his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 13th day of February, 1995.

Sealed and delivered in the presence of:

/s/ Wanda Tellechea

Illegible

/s/ Phillip S. Bradley

Phillip S. Bradley

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 13th of February, 1995, before me, Wanda Tellechea, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared Phillip S. Bradley to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Wanda Tellechea

Notary Public

Wanda Tellechea

Name of Notary (Typed, Printed
or Stamped)

My Commission Expires:

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, Ralph Feuerring, Director of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Ralph R. Weiser and Jerrold Blair, and each of them severally, his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 7th day of February, 1995.

Sealed and delivered in the presence of:

Illegible

Illegible

/s/ Ralph Feuerring

Ralph Feuerring

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 7th day of February, 1995, before me, Robert M. Shannon, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared Ralph Feuerring to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Robert M. Shannon

Notary Public

Robert M. Shannon

Name of Notary (Typed, Printed or Stamped)

My Commission Expires:

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, John R. Benbow, Director of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Ralph R. Weiser and Jerrold Blair, and each of them severally, his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 8th day of February, 1995.

Sealed and delivered in the presence of:

Illegible

Illegible

/s/ John R. Benbow

John R. Benbow

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 8th day of February, 1995, before me, Mary C. Marion, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared John R. Benbow to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Mary C. Marion

Notary Public

Mary C. Marion

Name of Notary (Typed, Printed or Stamped)

My Commission Expires:

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, Celestin Durand III, Director of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Ralph R. Weiser and Jerrold Blair, and each of them severally, his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 7th day of February, 1995.

Sealed and delivered in the presence of:

Illegible

Illegible

/s/ Celestin Durand III

Celestin Durand III

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 7th day of February, 1995, before me, Robert M. Shannon, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared Celestin Durand III to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Robert M. Shannon

Notary Public

Robert M. Shannon

Name of Notary (Typed, Printed or Stamped)

My Commission Expires:

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, Robert S. Tocci, Treasurer and Chief Financial Officer of International Recovery Corp., a Florida corporation, has made, constituted and appointed, and by these presents does make, constitute and appoint, Ralph R. Weiser and Jerrold Blair, and each of them severally, his true and lawful attorney for him and in his name, place, and stead to sign the Form S-3 Registration Statement and all amendments thereto for International Recovery Corp., giving and granting unto said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that each said attorney or his substitute shall lawfully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand the 28th day of February, 1995.

Sealed and delivered in the presence of:

/s/ Maria Cert

/s/ Sonia Asencio

/s/ Robert S. Tocci

Robert S. Tocci

STATE OF FLORIDA)
COUNTY OF DADE)

BE IT KNOWN, that on the 28th day of February, 1995, before me, Sonia Asencio, a notary in and for the State of Florida, duly commissioned and sworn, personally came and appeared Robert S. Tocci to me personally known (or has produced _____ as identification), and known to me to be the same person described in and who executed the within Power of Attorney, and he acknowledged the within Power of Attorney to be his act and deed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

/s/ Sonia Asencio

Notary Public

Sonia Asencio

Name of Notary (Typed, Printed
or Stamped)

My Commission Expires: