



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 9, 2007

Mr. Paul H. Stebbins  
Chairman of the Board and Chief Executive Officer  
World Fuel Services Corporation  
9800 Northwest 41<sup>st</sup> Street, Suite 400  
Miami, FL 33178

**Re: World Fuel Services Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**Response Letter Dated July 31, 2007**  
**File No. 001-09533**

Dear Mr. Stebbins:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief