



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 25, 2018

Michael J. Kasbar  
President and Chief Executive Officer  
World Fuel Services Corporation  
9800 Northwest 41<sup>st</sup> Street  
Miami, FL 33178

**Re: World Fuel Services Corporation  
Form 10-K for the Fiscal Year ended December 31, 2017  
Filed February 28, 2018  
File No. 1-09533**

Dear Mr. Kasbar:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief  
Office of Natural Resources