

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

October 17, 2022

Ira Birns

Executive Vice President and Chief Financial Officer World Fuel Services Corporation 9800 N.W. 41st Street Miami FL 33178

> Re: World Fuel Services Corporation Form 10-K for Fiscal Year Ended December 31, 2021 Filed February 25, 2022 File No. 001-09533

Dear Ira Birns:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Trade & Services