

September 5, 2008

Via U.S. Mail and Facsimile (305-392-5620)

Paul H. Stebbins
Chairman of the Board and Chief Executive Officer
World Fuel Services Corporation
9800 Northwest 41st Street, Suite 400
Miami, Florida 33178

**Re: World Fuel Services Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 28, 2008
File No. 1-09533
Response Letter Dated August 15, 2008**

Dear Mr. Stebbins:

We refer you to our comment letter dated August 15, 2008 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance