



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 27, 2017

Via Email

Mr. Michael J. Kasbar  
Chairman, 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, 2016  
Filed February 21, 2017  
File No. 001-09533**

Dear Mr. Kasbar:

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,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant  
Office of Natural Resources