



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 41st 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