
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): August 2, 2002

Commission File Number 1-9533

WORLD FUEL SERVICES CORPORATION

(Exact name of registrant as specified in its charter)

Florida

(State or other jurisdiction of incorporation)

59-2459427

(I.R.S. Employer Identification No.)

700 South Royal Poinciana Blvd., Suite 800

Miami Springs, Florida

(Address of principal executive offices)

33166

(Zip Code)

Registrant's telephone number, including area code: (305) 884-2001

Item 5. Other Events and Regulation FD Disclosure

On July 26, 2002, World Fuel Services Corporation (“World Fuel”) submitted to the Securities and Exchange Commission (the “SEC”) the Statements under Oath of our principal executive officer and principal financial officer in accordance with the SEC’s June 27, 2002 Order requiring the filing of such sworn statements pursuant to Section 21(a)(1) of the Securities and Exchange Act of 1934. The sworn statements are attached hereto as Exhibits 99.1 and 99.2 and are incorporated by reference herein. A press release, dated August 1, 2002, announcing the filing of the sworn statements, among other items, is attached hereto as Exhibit 99.3 and is incorporated by reference herein.

Item 7. Financial Statements and Exhibits

(c) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings dated July 26, 2002.
99.2	Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings dated July 26, 2002.
99.3	Press release dated August 1, 2002.

Item 8. Change in Fiscal Year

On July 26, 2002, the Board of Directors of World Fuel, upon the recommendation of its Audit Committee, approved a change of World Fuel’s fiscal year from the current fiscal year-end date of March 31st to a calendar year year-end, effective December 31, 2002. Accordingly, for the transition period between March 31, 2002 and December 31, 2002, World Fuel will file a Form 10-K for the nine-month period ended December 31, 2002. A press release, dated August 1, 2002, announcing the changing of World Fuel’s fiscal year-end, among other items, is attached hereto as Exhibit 99.3 and is incorporated by reference herein.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WORLD FUEL SERVICES CORPORATION

By: /s/ MICHAEL J. KASBAR

Michael J. Kasbar
President and Chief Operating Officer

By: /s/ FRANCIS X. SHEA

Francis X. Shea
Executive Vice President and Chief Financial Officer
(Principal Financial and Accounting Officer)

Date: August 2, 2002

[LOGO OF WORLD FUEL SERVICES CORPORATION]

Jonathan G. Katz, Secretary
 Securities and Exchange Commission
 450 Fifth Street, N.W.
 Washington, DC 20549

**Statement Under Oath of Principal Executive Officer Regarding
 Facts and Circumstances Relating to Exchange Act Filings**

I, Paul H. Stebbins, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of World Fuel Services Corporation, and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the audit committee of World Fuel Services Corporation.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:
- Annual Report on Form 10-K for the fiscal year ended March 31, 2002 of World Fuel Services Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of World Fuel Services Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Subscribed and sworn to before me this
 [26th] day of [July] 2002.

/s/ PAUL H. STEBBINS

/s/ EDITH F. NOVOA

Paul H. Stebbins

Notary Public [Edith F. Novoa]

July 26, 2002

My Commission Expires:

[Notary Seal]

[LOGO OF WORLD FUEL SERVICES CORPORATION]

Jonathan G. Katz, Secretary
 Securities and Exchange Commission
 450 Fifth Street, N.W.
 Washington, DC 20549

**Statement Under Oath of Principal Financial Officer Regarding
 Facts and Circumstances Relating to Exchange Act Filings**

I, Francis X. Shea, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of World Fuel Services Corporation, and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the audit committee of World Fuel Services Corporation.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:
- Annual Report on Form 10-K for the fiscal year ended March 31, 2002 of World Fuel Services Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of World Fuel Services Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Subscribed and sworn to before me this
 [26th] day of [July] 2002.

/s/ FRANCIS X. SHEA

/s/ EDITH F. NOVOA

 Francis X. Shea

 Notary Public [Edith F. Novoa]

July 26, 2002

My Commission Expires:

[Notary Seal]

[LOGO OF WORLD FUEL SERVICES CORPORATION]**NEWS RELEASE for August 1, 2002 at 7:35 AM EDT**

Contact:	Allen & Caron Inc	World Fuel Services Corporation
	Michael Mason (Investors)	Francis X Shea, EVP & CFO
	michaelm@allencaron.com	fshea@wfscorp.com
	Rob Weir (Investors)	(305) 884-2001
	robw@allencaron.com	
	(212) 691-8087	
	Len Hall (Media)	
	len@allencaron.com	
	(949) 474-4300	

**WORLD FUEL SERVICES CORPORATION ENDORSES GOVERNANCE
GUIDELINES, EXPENSES OPTIONS AND ANNOUNCES NEW FISCAL YEAR**

MIAMI SPRINGS, FL (August 1, 2002) ... World Fuel Services Corporation (NYSE:INT), a global leader in the marketing and financing of marine and aviation fuel products and related services, reported today that on July 26, 2002, its CEO and CFO filed their respective sworn affidavits regarding Exchange Act filings and that copies of the affidavits are available at the Company's website.

"Corporate governance is about stewardship of the public trust," said Paul H Stebbins, Chairman and Chief Executive Officer of World Fuel Services Corporation. "Why should we ask any shareholder to invest in the company if we are not prepared to stand by a policy of full and timely transparency regarding all financial information."

The Company also announced that effective immediately, all future stock option grants to key employees will be accounted for by expensing the options, starting at the time of issue. The value of stock options will be estimated as the Company has already been disclosing in the footnotes to its financial statements using the Black-Scholes option-pricing model. "Since options obviously have value and are a useful part of our executive compensation program, the most transparent and straightforward way to handle them is to expense them as they are issued," said Michael J Kasbar, President and Chief Operating Officer.

Finally the Company announced that it is planning to change its fiscal year from the current fiscal year end date of March 31, to a calendar year fiscal date, effective December 31, 2002. "Our current fiscal date has been confusing to shareholders and analysts and since we have little seasonality in our business, a calendar fiscal year would make us more directly comparable to other publicly traded companies," said Francis X Shea, Executive Vice President and Chief Financial Officer.

MORE—MORE—MORE

About World Fuel Services Corporation

Headquartered in Miami Springs, FL, World Fuel Services Corporation is a global leader in the downstream marketing and financing of aviation and marine fuel products and related services. As the marketer of choice in the aviation and shipping industries, World Fuel Services Corporation provides fuel and services at more than 1,100 airports and seaports worldwide. With 30 offices strategically located throughout the world, World Fuel Services offers its customers a value-added outsource service for the supply, quality control, logistical support and price risk management of marine and aviation fuel.

The Company's global team of market makers provides deep domain expertise in all aspects of marine and aviation fuel management. World Fuel Services' aviation customers include commercial, passenger and cargo operators as well as corporate clientele. The Company's marine customers include premier blue-chip companies from all segments of the market. For more information, call (305) 884-2001 or visit www.worldfuel.com.

With the exception of historical information in this news release, this document includes forward-looking statements that involve risks and uncertainties, including, but not limited to, quarterly fluctuations in results, the management of growth, fluctuations in world oil prices or foreign currency, major changes in political, economic, regulatory, or environmental conditions, the loss of key customers, suppliers or key members of senior management, uninsured losses, competition, credit risk associated with accounts and notes receivable, and other risks detailed from time to time in the Company's Securities and Exchange Commission filings. Actual results may differ materially from any forward-looking statements set forth herein.