

October 17, 2022

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

Corporation

Fiscal Year Ended December 31, 2021
2022

Re: World Fuel Services
Form 10-K for
Filed February 25,
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