

WORLD FUEL SERVICES CORPORATION

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OFFICE OF THE SECRETARY

JUL 31 2002

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:

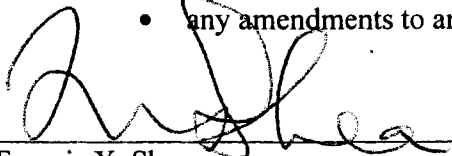
(1) To the best of my knowledge, based upon a review of the covered reports of World Fuel Services Corporation, and, except as corrected or supplemented in a subsequent covered report:

- 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.

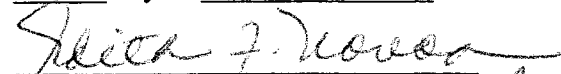
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- 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.



Francis X. Shea
July 26, 2002

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


Notary Public EDITH F. NOVOA

My Commission Expires: Edith F. Novoa
Commission # CC 916453
Expires April 16, 2004
Bonded Thru
Atlantic Bonding Co., Inc.

