



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

April 30, 2018

Tracy W. Krohn
Chairman, Chief Executive Officer and President
W&T Offshore, Inc.
Nine Greenway Plaza, Suite 300
Houston, Texas 77046

Re: W&T Offshore, Inc.
Registration Statement on Form S-3
Filed April 24, 2018
File No. 333-224410

Dear Mr. Krohn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

/s/ Kevin M. Dougherty for

John Reynolds
Assistant Director
Office of Natural Resources