



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2024

Tracy W. Krohn  
Chief Executive Officer  
W&T Offshore, Inc.  
5718 Westheimer Road, Suite 700  
Houston, TX 77057

**Re: W&T Offshore, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 11, 2024**  
**File No. 333-282595**

Dear Tracy W. 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 Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation