

**W&T Offshore, Inc.**  
5718 Westheimer Road, Suite 700  
Houston, Texas 77057  
(713) 626-8525

October 22, 2024

**Via EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

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

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, W&T Offshore, Inc., a Texas corporation, along with the subsidiary co-registrants named in the Registration Statement on Form S-3, File No. 333-282595 (the "Registration Statement"), hereby request acceleration of the effective date of the aforementioned Registration Statement to 4:00 p.m., Eastern Time, on October 24, 2024, or as soon thereafter as practicable.

Please contact Michael W. Rigdon, P.C. of Kirkland & Ellis LLP, at (713) 836-3647 as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

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Sincerely,

W&T Offshore, Inc.

By: /s/ George Hittner

Name: George Hittner

Title: Executive Vice President, General Counsel and Corporate Secretary

cc: Michael W. Rigdon, P.C., Kirkland & Ellis LLP

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