



October 27, 2016

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: H. Roger Schwall

Re: Request for Acceleration of Effectiveness of Registration Statement on Form S-3 (File No. 333-214168) of W&T Offshore, Inc. (the "**Registrant**")

Dear Mr. Schwall:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, and on behalf of the Registrant, we hereby request that the effectiveness of the above-captioned Registration Statement (the "**Registration Statement**") be accelerated so that such Registration Statement will become effective on Tuesday, November 1, 2016, at 3:00 p.m., Eastern Time, or as soon thereafter as practicable.

Please direct any questions that you have with respect to the foregoing to James M. Prince at Vinson & Elkins L.L.P. at (713) 758-3710.

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Very truly yours,

**W&T OFFSHORE, INC.**

W&T OFFSHORE, INC.

By: /s/ John D. Gibbons

Name: John D. Gibbons

Title: Senior Vice President and Chief  
Financial Officer

Enclosures

cc: James M. Prince, Vinson & Elkins L.L.P.