



May 3, 2018

**VIA EDGAR**

John Reynolds  
Assistant Director  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3561  
100 F Street, N.E.  
Washington, D.C. 20549

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

Dear Mr. Reynolds:

On behalf of W&T Offshore, Inc. (the "Company"), and pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned hereby requests that the effective date of the above referenced Registration Statement on Form S-3 be accelerated to 10:00 a.m., Washington, D.C. time, on May 7, 2018, or as soon thereafter as practicable.

Should the Commission have any questions or comments, please call James M. Prince of Vinson & Elkins L.L.P. at (713) 758-3710.

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Very truly yours,

W&T OFFSHORE, INC.

By: /s/ John D. Gibbons

Name: John D. Gibbons

Title: Senior Vice President and Chief Financial Officer

*Signature Page to Acceleration Request*