



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 25, 2010

Mr. John D. Gibbons
Senior Vice President
W&T Offshore, Inc.
Nine Greenway Plaza, Suite 300
Houston, Texas 77046

Re: W&T Offshore, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 3009
File No. 1-32414

Dear Mr. Gibbons:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director