

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

January 16, 2008

## **By US Mail and Facsimile**

John D. Gibbons Senior Vice President and Chief Financial Officer W&T Offshore, Inc. Nine Greenway Plaza, Suite 300 Houston, TX 77046-0905

Re: W&T Offshore, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed March 9, 2007 File No. 001-32414

Dear Mr. Gibbons:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall Assistant Director