

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