

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

February 18, 2021

Janet Yang
Executive Vice President and Chief Financial Officer
W&T OFFSHORE INC
Nine Greenway Plaza
Suite 300
Houston, Texas 77046-0908

Re: W&T OFFSHORE INC Form 10-K for Fiscal Year Ended December 31, 2019 Filed March 5, 2020 File No. 001-32414

Dear Ms. Yang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation