

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

Form S-1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

W&T Offshore, Inc.

(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction of
incorporation or organization)

1311
(Primary Standard Industrial
Classification Code Number)

72-1121985
(I.R.S. Employer
Identification Number)

**Eight Greenway Plaza
Suite 1330
Houston, TX 77046
(713) 626-8525**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Tracy W. Krohn
W&T Offshore, Inc.
Eight Greenway Plaza
Suite 1330
Houston, TX 77046
(713) 626-8525**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Virginia Boulet
Adams and Reese LLP
4400 One Houston Center
1221 McKinney
44th Floor
Houston, TX 77010
(713) 652-5151**

**Kelly B. Rose
Baker Botts L.L.P.
One Shell Plaza
910 Louisiana Street
Houston, TX 77002
(713) 229-1796**

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If any securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, as amended (the "Securities Act"), check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. File No. 333-115103

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(3)	Amount of Registration Fee(4)
Common Stock, par value \$.00001 per share	—	\$ 19.00	\$ 46,086,238	\$5,424.35

(1) In accordance with Rule 457(o) under the Securities Act of 1933, as amended, the number of shares being registered are not included in this table.

(2) Estimated solely for the purpose of calculating the amount of the registration fee.

(3) In accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended, an additional amount of securities having a proposed maximum aggregate offering price of no more than 20% of the maximum aggregate offering price of the securities eligible to be sold under the related Registration Statement on Form S-1 (File No. 333-115103), as amended, is registered hereby.

(4) The registrant previously registered an aggregate of \$230,431,250 in common stock on the Registration Statement on Form S-1 (File No. 333-115103), for which a filing fee of \$29,147.26 was previously paid.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

**EXPLANATORY NOTE AND
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE**

W&T Offshore, Inc., a Texas corporation, is filing this registration statement pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the "Securities Act"). This registration statement relates to the initial public offering of our common stock contemplated by the Registration Statement of Form S-1 (File No. 333-115103), as amended (the "Prior Registration Statement"), which was originally filed by us with the Securities and Exchange Commission (the "Commission") on May 3, 2004 and declared effective by the Commission on January 27, 2005.

The contents of the Prior Registration Statement and all exhibits to the Prior Registration Statement, are hereby incorporated by reference into this registration statement.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

**PART II
INFORMATION NOT REQUIRED IN PROSPECTUS**

Item 16. Exhibits and Financial Statement Schedules.

(A) Exhibits:

Exhibit Number	Description of Exhibits
5.1	Opinion of counsel to W&T Offshore, Inc.
23.1	Consent of Ernst & Young LLP
23.2	Consent of Netherland Sewell & Associates, Inc., Independent Petroleum Engineers
23.3	Consent of counsel to W&T Offshore, Inc. (contained in Exhibit 5.1).
24.1	Power of Attorney (included on signature page to the Registration Statement on Form S-1 (File No. 333-115103) filed with the Commission on May 3, 2004 and incorporated herein by reference).

(B) Financial Statement Schedules:

Not applicable.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on January 27, 2005.

W&T OFFSHORE, INC.

By: _____ /S/ W. REID LEA

W. Reid Lea
Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement on Form S-1 has been signed by the following persons in the capacities indicated on January 27, 2005.

<u>Signature</u>	<u>Title</u>
_____ /S/ TRACY W. KROHN _____ Tracy W. Krohn	Chairman, Chief Executive Officer, President and Treasurer and Director (Principal Executive Officer)
_____ /S/ W. REID LEA _____ W. Reid Lea	Chief Financial Officer (Principal Financial Officer)
_____ * _____ William W. Talatuse	Vice President of Accounting and Chief Accounting Officer (Principal Accounting Officer)
_____ * _____ Jerome F. Freel	Director
_____ * _____ Stuart B. Katz	Director
_____ * _____ James L. Luikart	Director

By: _____ /S/ W. REID LEA

Attorney-in-Fact

EXHIBIT INDEX

**Exhibit
Number**

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Adams and Reese LLP
4400 One Houston Center
1221 McKinney
Houston, Texas 77010

January 27, 2005

W&T Offshore, Inc.
3900 North Causeway Blvd.
One Lakeway Center, Suite 1200
Metairie, LA 70002

Re: W&T Offshore, Inc.—Initial Public Offering Commission File No. 333-115103

Ladies and Gentlemen:

We have acted as special counsel to W&T Offshore, Inc., a Texas corporation (the “Company”), in connection with the preparation of its Registration Statement No. 333-115103 on Form S-1 (the Registration Statement”) that the Company filed with the Securities and Exchange Commission with respect to an offer by certain selling shareholders as described in the Registration Statement of 12,655,263 shares of the Company’s common stock, par value \$.00001 (14,553,552 shares if the underwriters’ over-allotment option is exercised in full) (the “Selling Shareholder Shares”). The Company Shares and the Selling Shareholder Shares will be sold pursuant to the terms and conditions of an underwriting agreement to be executed by the Company, the Attorney-in-Fact for selling shareholders and Lehman Brothers, on behalf of the underwriters. At the Company’s request, we are furnishing this opinion to the Company for filing as Exhibit 5 to the Registration Statement.

In our capacity as special counsel, we have examined the Company’s Amended and Restated Articles of Incorporation, filed as Exhibit 3.1 of the Registration Statement, and Amended and Restated Bylaws, filed as Exhibit 3.2 of the Registration Statement; originals and copies of the Company’s corporate records as certified to us by the Company’s management; certificates of public officials; statutes and other instruments and documents as a basis of the opinions hereinafter expressed. In giving our opinions, we have relied upon certificates of the Company, the Selling Shareholders and of public officials with respect to the accuracy of the material factual matters contained in such certificates. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such copies.

Based upon the foregoing and subject to the assumptions, exceptions, qualifications and limitations set forth hereinafter, we are of the opinion that:

1. W&T Offshore, Inc. is a corporation duly incorporated and validly existing in good standing under the laws of the State of Texas.
2. The Company Shares, when issued and sold upon the terms described in the Registration Statement, will be and the Selling Stockholder Shares, are duly authorized, validly issued, fully paid and non-assessable.

The opinions and other matters in this letter are qualified in their entirety and subject to the following:

A. We express no opinion as to the laws of any jurisdiction other than the laws of the State of Texas and the federal securities laws, as each is in effect on the date hereof.

B. This letter is limited to the matters stated herein, and no opinions are implied or may be inferred beyond the opinions expressly stated. This letter speaks as of its date, and we undertake no, and hereby disclaim any, obligation to update this letter.

W&T Offshore, Inc.
January 27, 2005

Page 2 of 2

We hereby consent to the filing of this letter as an exhibit to the Registration Statement and to the use of our name in the prospectus forming a part of the Registration Statement under the caption "*Legal Matters*". In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, and the rules and regulations thereunder.

Very truly yours,

ADAMS AND REESE

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement of W&T Offshore, Inc. on Form S-1-MEF to register 1,386,052 of our report dated March 31, 2004 except for the sixth paragraph of Note 6 as to which the date is October 26, 2004 on the consolidated financial statements of W&T Offshore, Inc.; our report dated April 26, 2004 on the statement of revenues and direct operating expenses of certain oil and gas properties acquired from ConocoPhillips; and our report dated June 7, 2004 on the statement of revenues and direct operating expenses of certain oil and gas properties acquired from Burlington Resources, Inc., appearing in the Registration Statement (Form S-1, Registration No. 333-115103) and related Prospectus and to the reference to us under the heading "Experts" in such Prospectus.

/s/ Ernst & Young LLP

New Orleans, Louisiana
January 27, 2005

CONSENT OF INDEPENDENT PETROLEUM ENGINEERS AND GEOLOGISTS

As independent petroleum engineers and geologists, we consent to the references to our firm in this Registration Statement on Form S-1 and to the incorporation by reference in this Registration Statement on Form S-1 (including any amendments thereto), to our estimates of reserves and value of reserves, and to our reports on reserves and the incorporation of our first amendment to the reports on reserves for the years ended 2001, 2002, and 2003 included in the W&T Offshore, Inc. Registration Statement on Form S-1 filed with the Securities and Exchange Commission on or about January 12, 2005 (including any amendments thereto), and the related prospectus of W&T Offshore, Inc.

NETHERLAND, SEWELL & ASSOCIATES, INC.

By: /s/ Frederic D. Sewell

Frederic D. Sewell
Chairman and Chief Executive Officer

Dallas, Texas
January 27, 2005