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

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**FORM 8-K**

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**CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported) May 31, 2007**

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**W&T Offshore, Inc.**

(Exact name of registrant as specified in its charter)

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**1-32414**

(Commission File Number)

**Texas**

(State or Other Jurisdiction of Incorporation)

**72-1121985**

(I.R.S. Employer Identification No.)

**Nine Greenway Plaza, Suite 300**

**Houston, Texas 77046-0905**

(Address of Principal Executive Offices)

**713.626.8525**

(Registrant's Telephone Number, Including Area Code)

**N/A**

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions *see* General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - ☐ Soliciting material pursuant to Rule 14a-12 under the exchange Act (17 CFR 240.14a-12)
  - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01. Other Events.**

On May 31, 2007, W&T Offshore, Inc., a Texas corporation (the “Company”), issued a press release announcing that it has commenced an offering of \$450 million of its senior notes due 2014 (the “Notes”). The Notes have not been and will not be registered under the Securities Act of 1933, as amended (the “Act”), and are being offered and sold in the United States only to qualified institutional buyers in reliance on Rule 144A under the Act and to certain non—U.S. persons in transactions outside the United States in reliance on Regulation S under the Act.

This Form 8-K and the press release do not constitute an offer to sell, or the solicitation of offers to buy, any security and shall not constitute an offer, solicitation or sale of any security in any jurisdiction in which such offer, solicitation or sale would be unlawful. A copy of the press release, dated May 31, 2007, is furnished herewith as Exhibit 99.1.

This information is furnished pursuant to Item 8.01 of Form 8-K and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, unless specifically incorporated by reference in a document filed under the Securities Act of 1933, as amended, or the Exchange Act. By filing this report on Form 8-K and furnishing this information, the Company makes no admission as to the materiality of any information in this report that is required to be disclosed solely by Item 8.01.

**Item 9.01. Financial Statements and Exhibits.**

(c) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 99.1	Press Release dated May 31, 2007 announcing commencement of an offering of \$450 million senior notes due 2014.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

W&T OFFSHORE, INC.  
(Registrant)

Dated: June 4, 2007

By: /s/ JOHN D. GIBBONS  
John D. Gibbons  
Senior Vice President, Chief Financial Officer

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## INDEX TO EXHIBITS

Exhibit No.	Description
Exhibit 99.1	W&T Offshore, Inc. Press Release, dated May 31, 2007.

**W&T OFFSHORE, INC. ANNOUNCES SENIOR NOTES OFFERING**

**HOUSTON, MAY 31 /PRNewswire-FirstCall/ — W&T Offshore, Inc. (NYSE: WTI)** today announced that it is offering approximately \$450 million of its senior notes due 2014 (the “Notes”). The proceeds of the offering will be used to reduce outstanding indebtedness under W&T’s existing credit agreement.

The Notes have not been and will not be registered under the Securities Act of 1933, as amended (the “Act”), and are being offered and sold in the United States only to qualified institutional buyers in reliance on Rule 144A under the Act and to certain non—U.S. persons in transactions outside the United States in reliance on Regulation S under the Act.

This announcement does not constitute an offer to sell, or the solicitation of offers to buy, any security and shall not constitute an offer, solicitation or sale of any security in any jurisdiction in which such offer, solicitation or sale would be unlawful.

**About W&T Offshore**

Founded in 1983, W&T Offshore is an independent oil and natural gas company focused primarily in the Gulf of Mexico, including exploration in the deepwater and deep shelf regions, where it has developed significant technical expertise. W&T has grown through acquisition, exploitation and exploration and now holds working interests in over 200 fields in federal and state waters and a majority of its daily production is derived from wells it operates. For more information on W&T Offshore, please visit its Web site at <http://www.wtoffshore.com>

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