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

FORM 8-K

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

Date of Report (Date of earliest event reported): August 23, 2007

W&T Offshore, Inc.
(Exact name of registrant as specified in its charter)

1-32414
(Commission File Number)

Texas	**72-1121985**
(State or Other Jurisdiction of Incorporation)	**(I.R.S. Employer Identification No.)**

Nine Greenway Plaza, Suite 300
Houston, Texas 77046-0908
(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)

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))

Item 7.01. Regulation FD Disclosure.

We are furnishing under Item 7.01 of this Current Report on Form 8-K as Exhibit 99.1 the W&T Offshore, Inc. August 2007 Marketing presentation.

This information is furnished pursuant to Item 7.01 of Form 8-K and shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that Section, unless we specifically incorporate it by reference in a document filed under the Securities Act of 1933 or the Securities Exchange Act of 1934. By furnishing this information on this Current Report on Form 8-K, we make no admission as to the materiality of any information in this report that is required to be disclosed solely by reason of Regulation FD.

Item 9.01. Financial Statements and Exhibits.

(d) *Exhibits*

99.1	W&T Offshore, Inc. August 2007 Marketing presentation

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: August 23, 2007

By: /S/ JOHN D. GIBBONS
John D. Gibbons
Senior Vice President and Chief Financial Officer

INDEX TO EXHIBITS

99.1	W&T Offshore, Inc. August 2007 Marketing presentation.

Exhibit 99.1

W&T Offshore, Inc.

August 2007 Marketing

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Forward-Looking Statement Disclosure

This presentation, contains "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act and Section 21E of the Exchange Act. Forward-looking statements give our current expectations or forecasts of future events. They include statements regarding our future operating and financial performance. Although we believe the expectations and forecasts reflected in these and other forward-looking statements are reasonable, we can give no assurance they will prove to have been correct. They can be affected by inaccurate assumptions or by known or unknown risks and uncertainties. You should understand that the following important factors, could affect our future results and could cause those results or other outcomes to differ materially from those expressed or implied in the forward-looking statements relating to: (1) amount, nature and timing of capital expenditures; (2) drilling of wells and other planned exploitation activities; (3) timing and amount of future production of oil and natural gas; (4) increases in production growth and proved reserves; (5) operating costs such as lease operating expenses, administrative costs and other expenses; (6) our future operating or financial results; (7) cash flow and anticipated liquidity; (8) our business strategy, including expansion into the deep shelf and the deepwater of the Gulf of Mexico, and the availability of acquisition opportunities; (9) hedging strategy; (10) exploration and exploitation activities and property acquisitions; (11) marketing of oil and natural gas; (12) governmental and environmental regulation of the oil and gas industry; (13) environmental liabilities relating to potential pollution arising from our operations; (14) our level of indebtedness; (15) timing and amount of future dividends; (16) industry competition, conditions, performance and consolidation; (17) natural events such as severe weather, hurricanes, floods, fire and earthquakes; and (18) availability of drilling rigs and other oil field equipment and services.

We caution you not to place undue reliance on these forward-looking statements, which speak only as of the date of this presentation or as of the date of the report or document in which they are contained, and we undertake no obligation to update such information. The filings with the SEC are hereby incorporated herein by reference and qualifies the presentation in its entirety.

Cautionary Note to U.S. Investors

The United States Securities and Exchange Commission permits oil and gas companies, in their filings with the SEC, to disclose only proved reserves that a company has demonstrated by actual production or conclusive formation tests to be economically and legally producible under existing economic and operating conditions. U.S. Investors are urged to consider closely the disclosure in our Form 10-K for the year ended December 31, 2006, available from us at Nine Greenway Plaza, Suite 300, Houston, Texas 77046. You can obtain these forms from the SEC by calling 1-800-SEC-0330.

Company Highlights

Reserve Data (as of 12/31/06)

Proved Reserves (Bcfe)	735
Proved Developed Reserves (Bcfe)	479
Proved Developed %	65%
Natural Gas %	55%

Highlights

Ticker	WTI (NYSE)
Initial Public Offering	January 2005
Employees	250
Market Capitalization ($ in MMs) [1]	$1,634

Field Statistics (as of 12/31/06)

# of Producing Fields w/WI	158
Appox. Acreage (Gross/Net)	2.0 million/1.1 million
% Held-by-Production	70%

Key Financials ($ in MMs)

2006 Revenue	$800
2006 EBITDA	$642
EBITDA Margin %	80%
2006 CAPEX	$589

Current Production (as of 8/2/07)

Average Daily Production (MMcfe)	305 +/- [2]
Natural Gas %	64%
Operated Production %	67%

1 Market capitalization as of August 17, 2007

2 3rd party pipeline deferrals of 17 MMcfe/d, due to operational issues occurring on 8/3/07, are not included in this figure. Downtime was 14 days

W&T's Business Strategy

- Strong emphasis on cash flow returns and generation
- Increase reserves and revenue through the drill bit and by acquisition
- Continued focus on offshore Gulf of Mexico
  - Conventional shelf – primary focus
  - Deep Shelf and Deepwater – secondary focus
- Numerous acquisition opportunities exist today
  - Competitors continue to divest GOM assets
  - Assets are not leaving basin, just changing hands
- Acreage will be King!
  - Many companies have "left or are leaving" the shelf
  - Held by production acreage is best
- Maintain financial discipline

Winning Acquisition Strategy

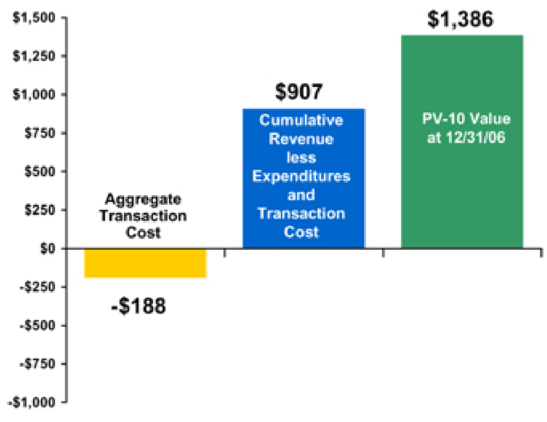
Key to our successful acquisition strategy is our ability to ***target under-exploited assets***

Key Acquisition Factors	Kerr-McGee Example
1. Cash Flow	KMG has strong production rates, including several behind pipe, workover projects identified
2. "Bank-ability"	68% of reserves were proved developed Bank group underwrote the entire $1.34B transaction
3. Identified Upside	Five years of drilling prospects identified Many prospects "leftover" from KMG's Westport transaction Many prospects identified by independent consulting firm
4. Neglected properties	Minimal staff and expenditures for 1 million acres = under-exploited assets!!

Dollars - Report Card

Value created from 5 Major Transactions since 1999
($ in millions)

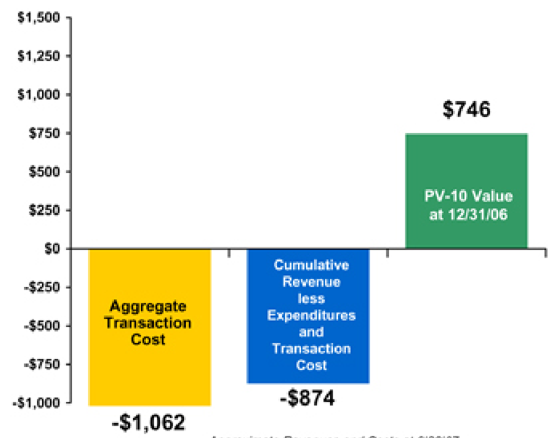
Probable and Possible:
Probable: 102 Bcfe $423 MM PV-10
Possible: 126 Bcfe $424 MM PV-10



Note: Excludes Kerr-McGee transaction.

KMG from close to 06/30/07
($ in millions)

Probable and Possible: 499 Bcfe



Approximate Revenues and Costs at 6/30/07

Reserves Overview

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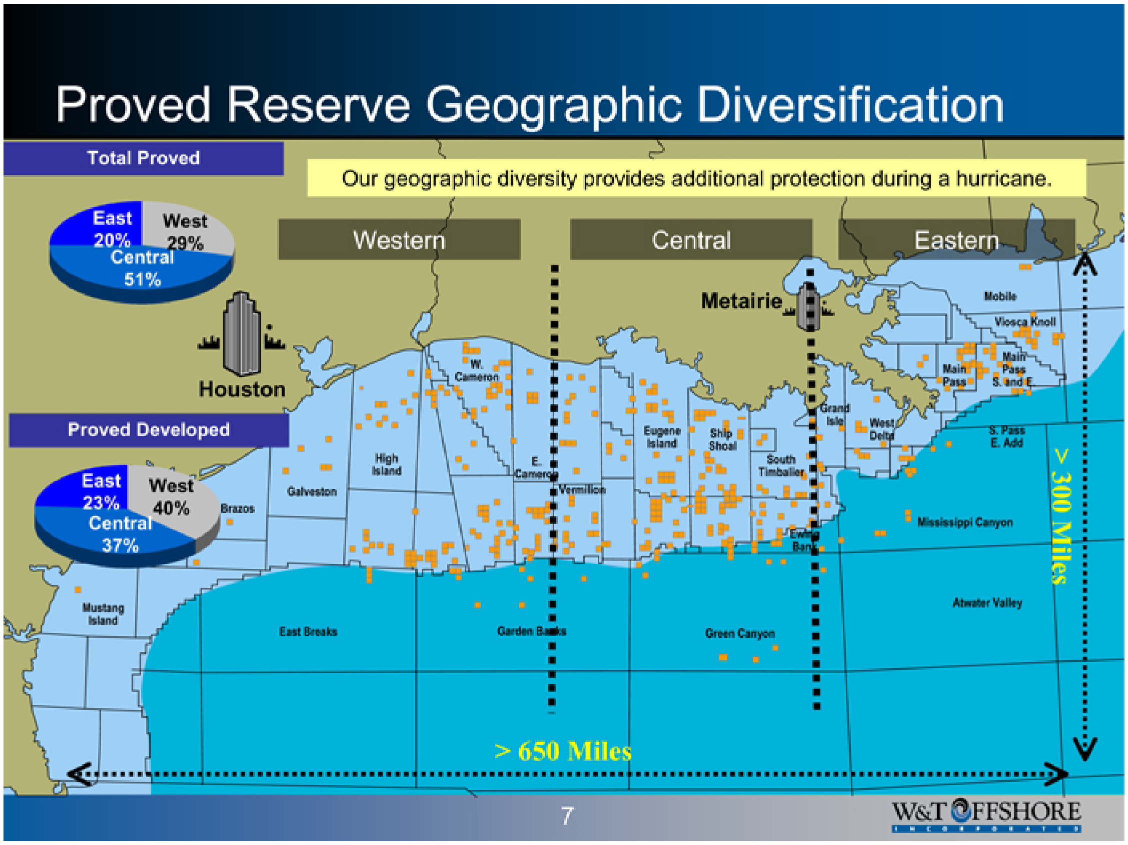
Proved Reserve Geographic Diversification
Total Proved
East 20%
West 29%
Central 51%
Proved Developed
East 23%
West 40%
Central 37%
Our geographic diversity provides additional protection during a hurricane.
Western
Central
Eastern
Houston
Metairie
Mobile
Viosca Knoll
Main Pass
Main Pass S. and E.
W. Cameron
E. Cameron
Vermilion
High Island
Galveston
Brazos
Mustang Island
Eugene Island
Ship Shoal
South Timbalier
Grand Isle
West Delta
S. Pass E. Add
Ewing Bank
Mississippi Canyon
East Breaks
Garden Banks
Green Canyon
Atwater Valley
> 650 Miles
> 300 Miles
7
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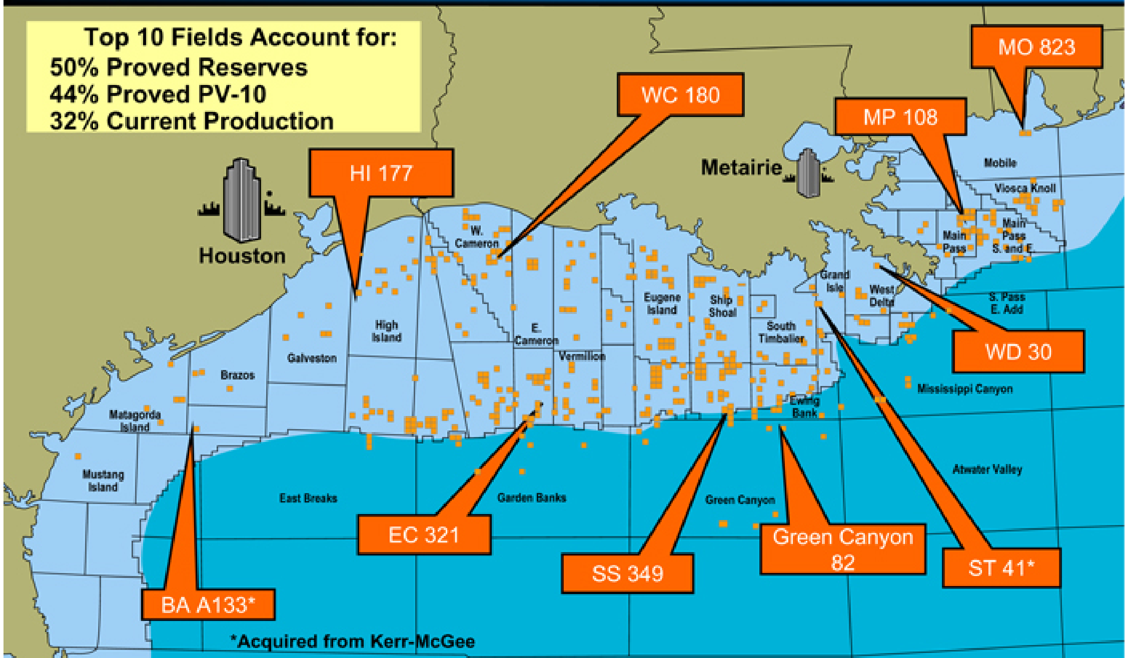
Top Fields – Proved Reserves



*Acquired from Kerr-McGee

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Production Overview

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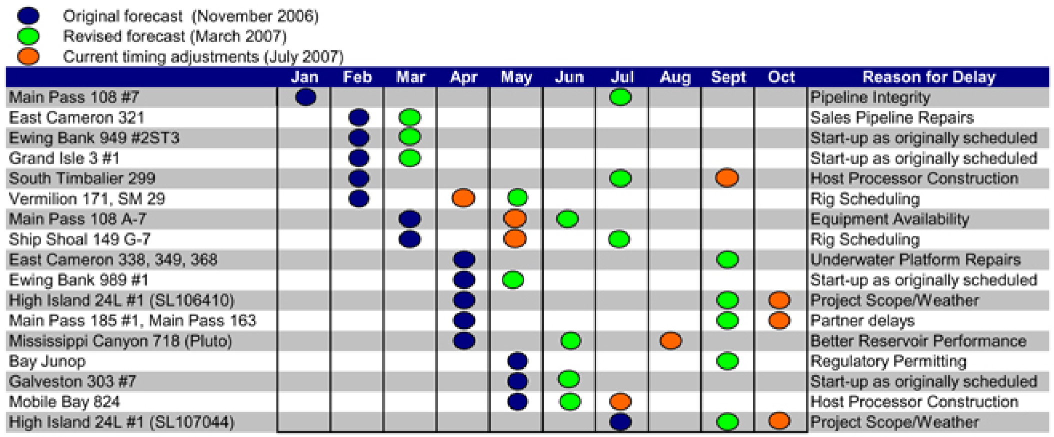
Recent Production Issues

- On July 13, 2007, we announced revised full-year production guidance
- The significant contributors to the revision are:
  - MC 718 "Pluto" – delay in shift of sleeve
  - EW 989 "Cypress" – completion sanded up on June 25, 2007
    - Work program under evaluation
  - EI 205 C-4ST – completion watered out earlier than forecast
- Recently on August 3, 2007, a non-operated pipeline ruptured and forced 14 days of deferred production in the Main Pass Area
  - Production was restored as of August 17, 2007
- Despite the production issues, the Company is comfortable with 3rd quarter and full-year guidance

Production Timing

- Current timing adjustments have been both favorable and unfavorable
  - Seven projects had favorable timing adjustments from revised March 2007 forecast
  - Several unfavorable adjustments are due to weather



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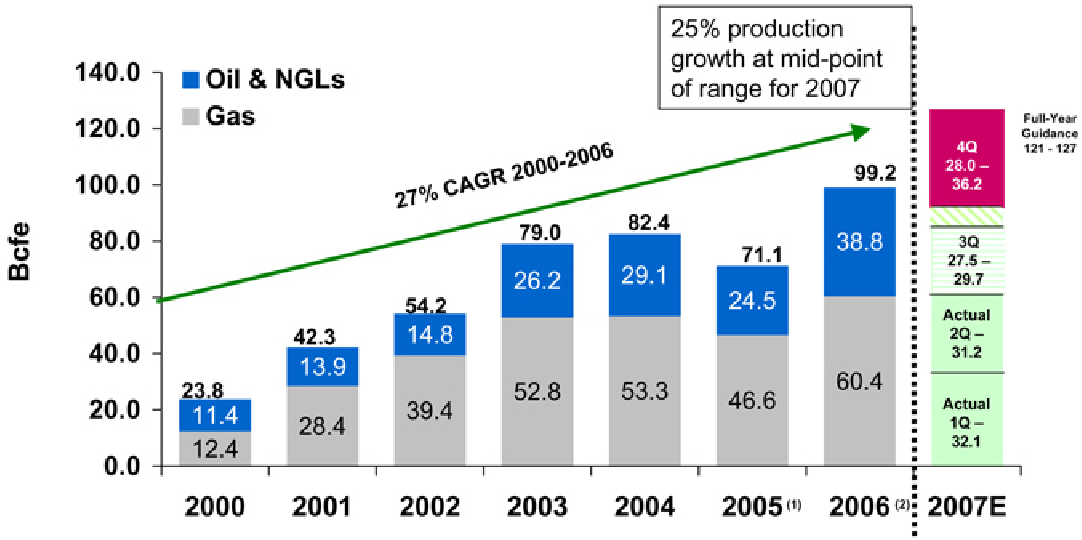
Production Visibility

- Only includes recent exploration and development projects.
- Does not include any incremental production from recently announced exploration drilling programs.

			(MMcfe/day)	
Project Name	**Category**	**WI**	**Q3 2007**	**Q4 2007**
Mobile Bay 824	Shelf	100%	2.8	
South Timbalier 299	Shelf	25 - 100%	4.0	
Bay Junop (aka "King Lake")	Deep Shelf	100%	18.0	
High Island 24L	Shelf	25%		19.0
Main Pass 185	Shelf	33%		4.7
New Production (MMcfe/day)			24.8	23.7
Total New Production (MMcfe/day)				48.5

Production growth



1 2005 production does not included 17.4 Bcfe of deferral caused by severe hurricanes.
2 2006 Production does not included 7.8 Bcfe of deferral remaining from severe hurricanes in 2005.

Drilling Overview

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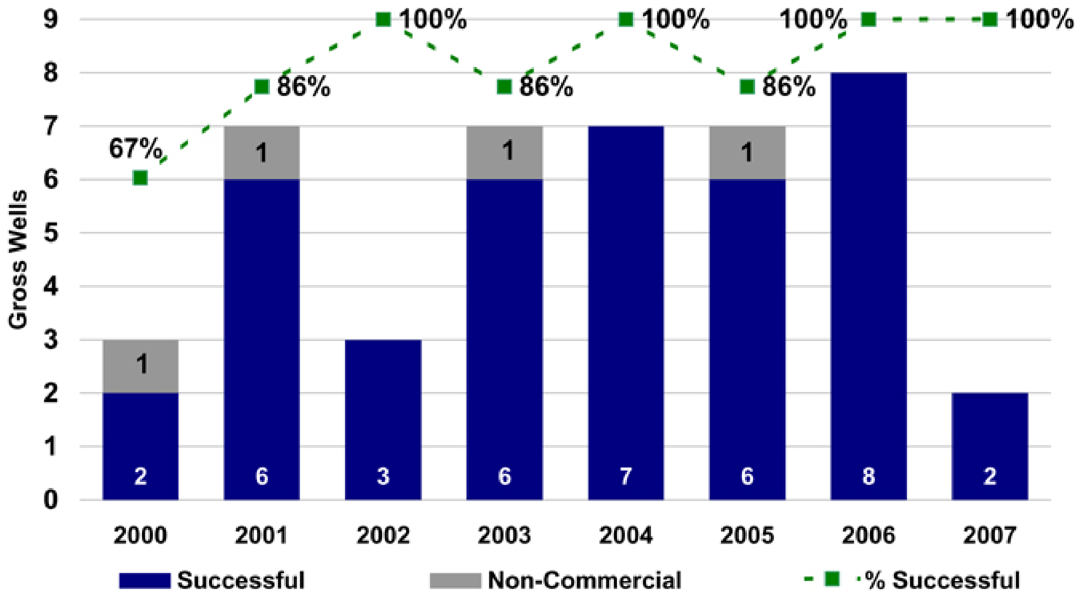
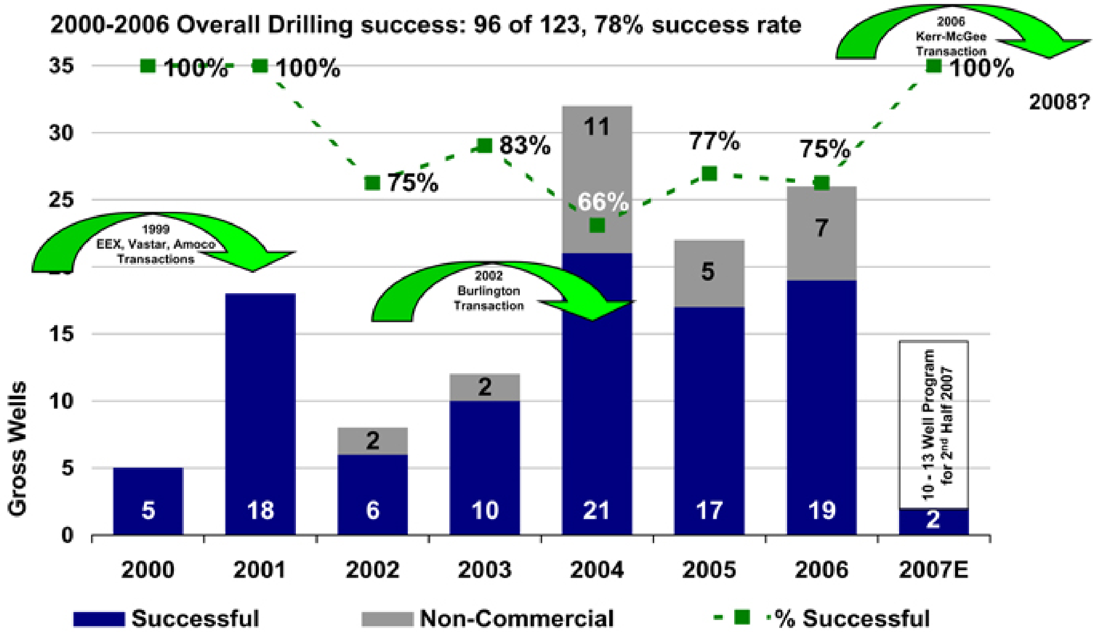
Development Drilling

2000 – 2006 Overall Drilling success: 38 of 42, 90% success rate



Exploration Drilling



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Recent Events

2007 Capital Expenditures Program

- W&T has budgeted $453 million for capital in 2007

($ in Millions)	2006	Original 2007	Additions	Revised 2007
Exploration	$ 252	$ 133	$ 52	$ 185
Development	301	193	43	236
Seismic	35	27	5	32
Total Capital Budget	$ 588	$ 353	$ 100	$ 453

- We have budgeted for 10-13 exploration wells to be drilled in the second half of 2007
  - 6-9 are conventional shelf wells, two are on the deep shelf, and two are in the deepwater
  - At mid-year 2007, we spent $130.6MM on Development activities and $48.2MM on Exploration activities and $15MM on seismic

Note: $38 million in 2006, $105 million in original 2007, and $105 million in revised 2007 is included in our budget for major expense items that are not considered capital but are included in our LOE guidance

2007 Exploration & Development
+
Near-Term Exploration & Development Plans

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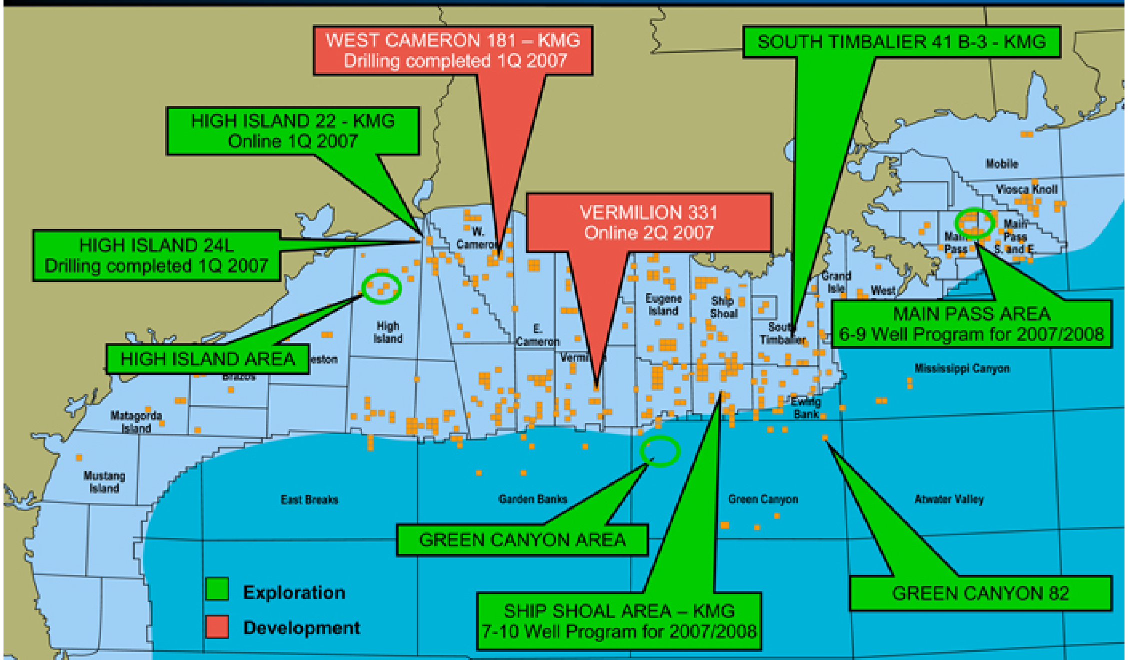
Projects for 2007



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Operated Rig Analysis

Our 2nd half 2007 drilling plan includes approximately 10 – 13 wells

Rig types by level of complexity

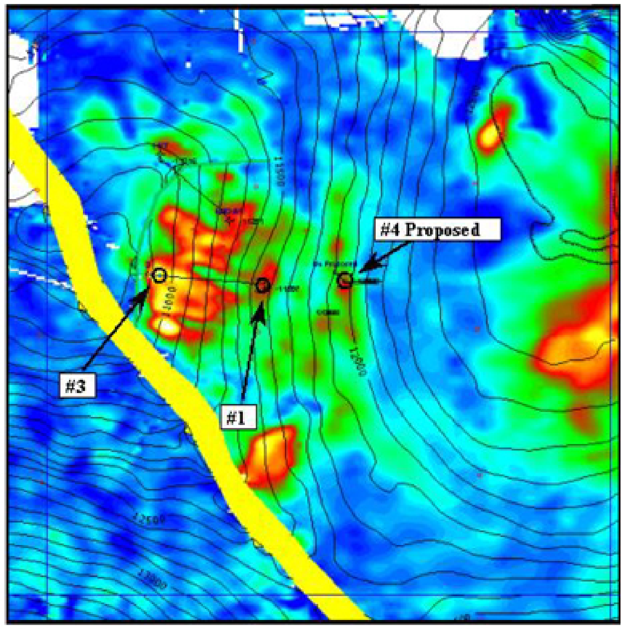
Barge	Platform	Jack-Ups	Specialty J/U	Semi Submersible	Drillship
<2000 HP	<1000 HP	Workover	Tarzan	2 Gen	<5000'
>2000 HP	>1000 HP	200' - 250' Mat Slot	Gorilla	3 Gen	>5000'
		200' - 300' Independent Leg Cantilever	Super Gorilla	4 Gen	
		200 - 300' Mat Cantilever	Submersible	5 Gen	
		300' Independent Leg Slot			
		250' Slot Rig			
		300' - 350' Slot			
		350' + Slot			

Types of rigs necessary for proposed 2nd half 2007 drilling program.

Green Canyon 82 – Healey Overview

- 2 W&T operated wells drilled to date
  - Healey #1 (2006)
  - Healey #3 (2006/2007)
- 5 Primary Reservoirs
  - 9,450' Oil
  - 10,900' Gas
  - 11,200' Gas
  - 11,300' Oil
  - 12,250' Oil
- For primary reservoirs only - 3P Total – 260 Bcfe
- 7 Additional Prospects have a total unrisked exploratory potential of about 219 BCFE
- Healey #4 began drilling July 2007
  - Progress interrupted by loop/eddy currents, rig moved off location
  - 22" casing set at 3,920' – just above the first of four potential exploratory objectives
  - Anticipate return to drilling in 4th quarter 2007
- Potential Development options are currently being evaluated pending Healey #4 results

Seismic Courtesy of PGS



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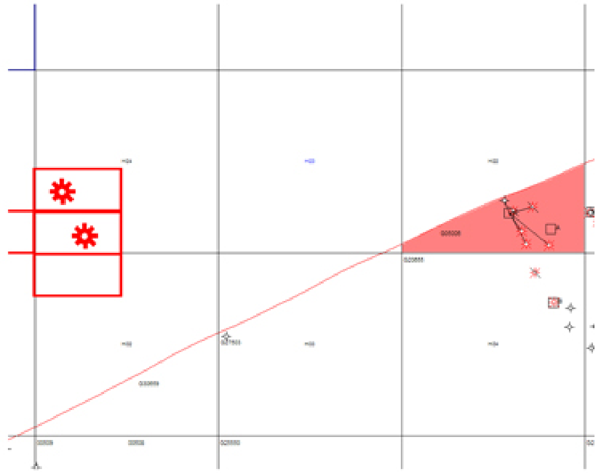
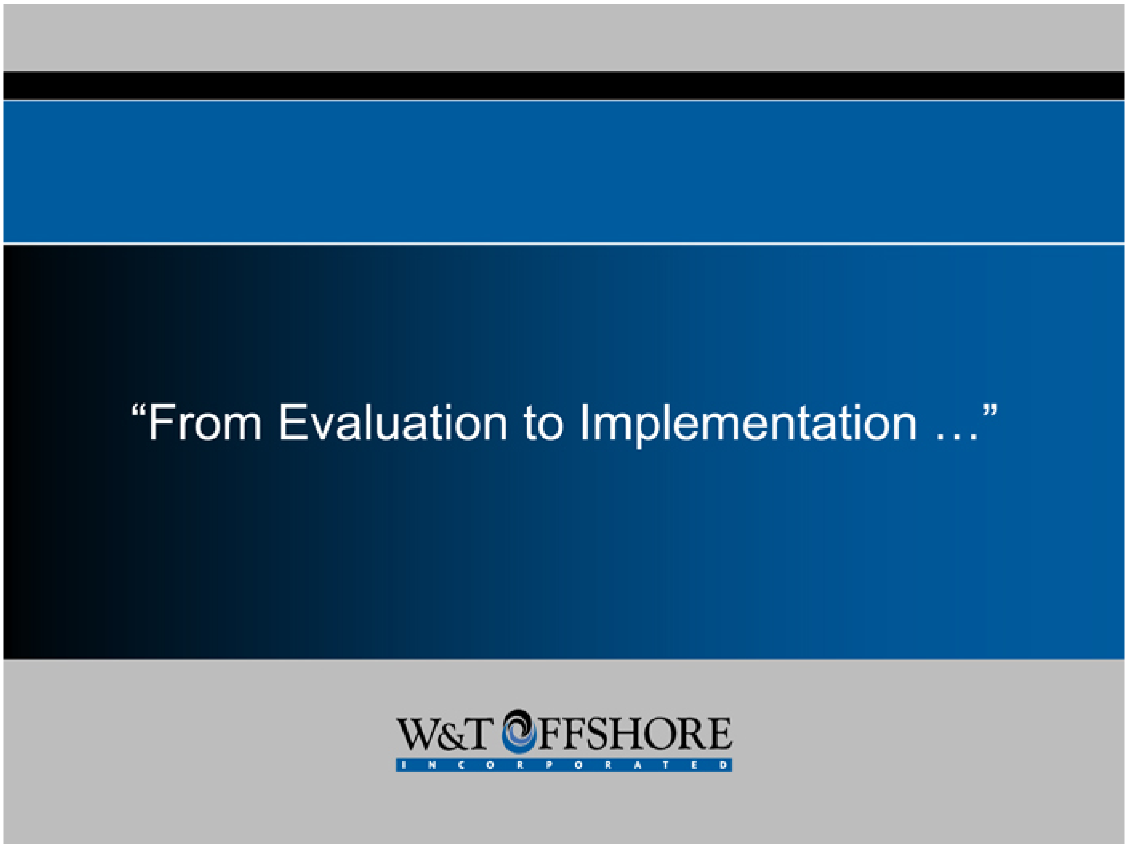
High Island 22/24 area

- **High Island 24 Area**
- 25% W&T working interest
- 40 feet of water depth
- Initial discovery well drill Sept 2006
  - 500' gross pay- 300' net gas
  - Initial production test – 49 MMcfe/day gross
- Successful offset well completed in March 2007
  - 470' gross pay – 200' net gas
  - Initial production test – 52 MMcfe/day gross
- First production anticipated Oct 2007



- **High Island 22**
- 100% W&T Working Interest
- Former Kerr-McGee property
- Successfully drilled & completed B-3ST in January 2007
- Current Rate of 6.0 MMcfe/day gross


"From Evaluation to Implementation …"
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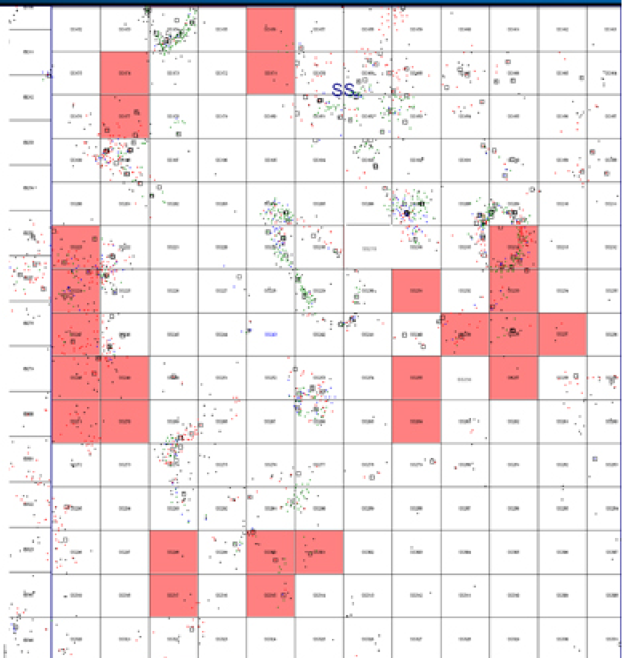
Ship Shoal Area

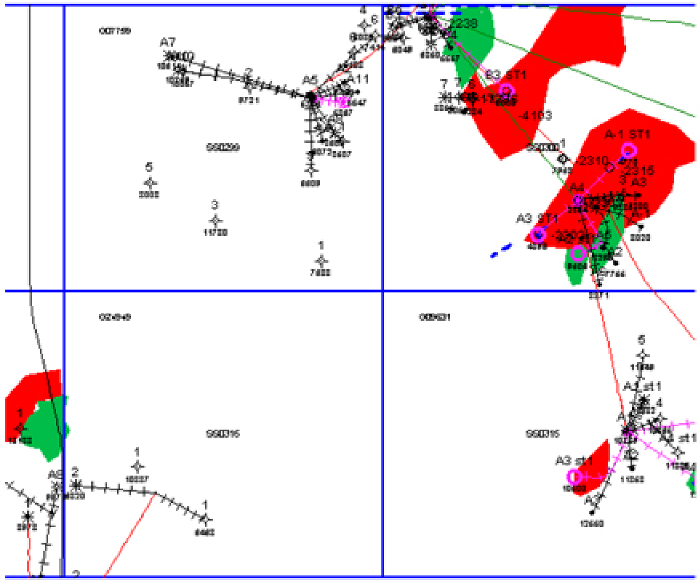
- **Ship Shoal Program 1**
  - Approximately 40% W&T working interest
  - 5 Drilling locations proposed for 2007-2008
  - All drilled from existing platform with existing production facilities
  - First drilling to begin 4th quarter 2007
  - Total net unrisked exploration potential of 44 Bcfe

- **Ship Shoal Program 2**
  - Large acreage position covering Deep Shelf exploration and Salt Dome flank prospects
  - Potential exploration drilling in 2008-2009



Ship Shoal 300 Area

- Former Kerr-McGee Property
- W&T operated with 75% Working Interest
- 250-300 Feet Water Depth
- 7-10"In-Field" Exploration Prospects Proposed 2007-2008
- Moderate Drilling Depths: 2300' TVD to 12,200' TVD
- First Drilling to begin Sept 2007
- Total Net Unrisked Exploration Potential of 70 Bcfe
- Most drilled from platforms with existing production facilities



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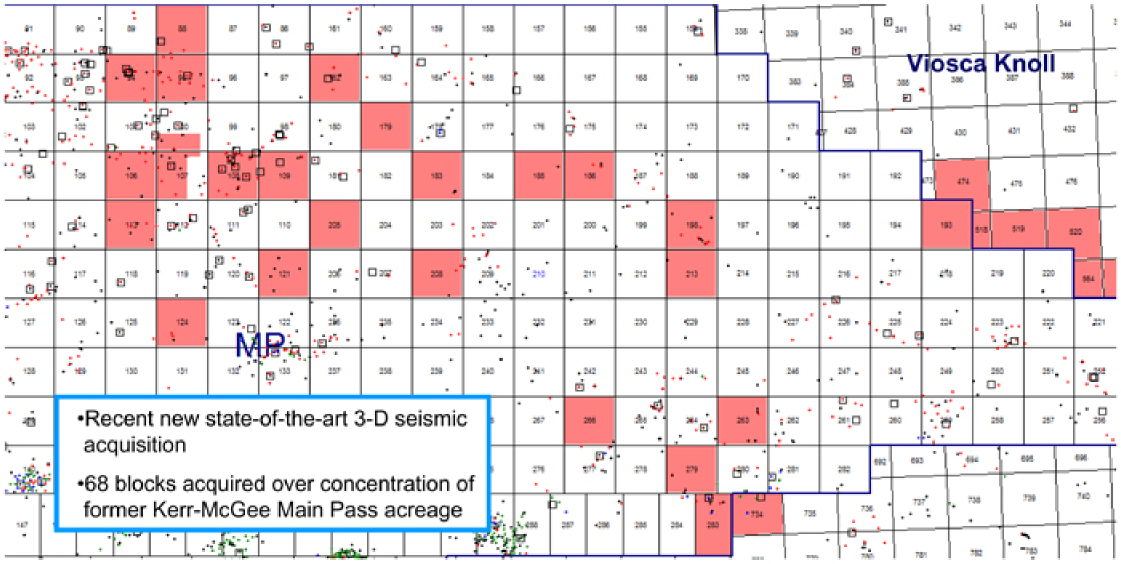
Main Pass/Viosca Knoll Area

- 6-9 well program in 2007/2008, most drilled from platforms with existing production facilities
- Total Net Unrisked Exploration Potential – 154 Bcfe



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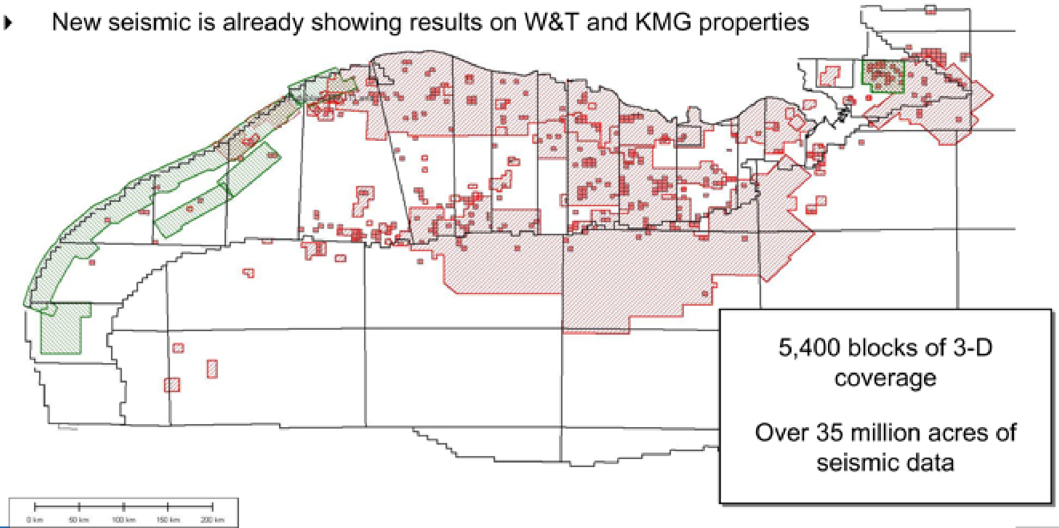
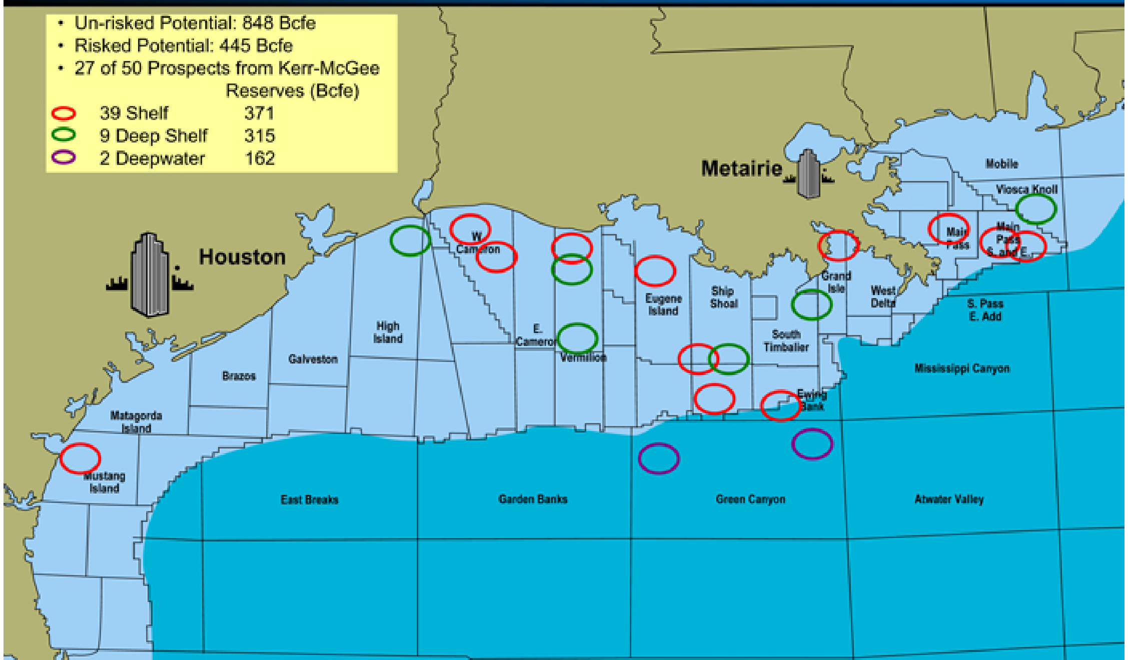
Seismic Coverage

- Goal is to obtain a continuous 3-D database covering all W&T properties
- Recent new 3-D seismic acquisition
  - 660 blocks of SEI 3-D across offshore Texas
  - 68 blocks of WesternGECO/GPI across Mass Pass
- New seismic is already showing results on W&T and KMG properties



18 Months of Potential Drilling Prospects for Budgeting Consideration



Liquidity and Discretionary Cash Flow

($ in thousands)

Liquidity		6/30/2007
Cash on Hand		$ 102,090
Undrawn Revolver		300,000
Total Liquidity		402,090

Non-Discretionary Items *	1H2007	2H2007E
Interest Expense	$ (33,442)	(33,442)
Development CAPEX	(130,600)	(105,400)
P&A	(13,000)	(27,000)
Total Non-Discretionary Items	$ (177,042)	(165,842)
Exploration CAPEX	$ (48,200)	(136,800)
Liquidity less above items		$ 99,448
Adjusted EBITDA	$ 376,162	?
Discretionary Cash Flow		?

*Does not include cash taxes or amortization of Term B

Note: 2H2007E is for illustrative purposes and may not reflect actuals

Conclusions

- High cash-on-cash return
- Superior Metrics vs. Peers
  - W&T trading at a discount to NAV
- Proven Track-Record of Acquiring and Exploiting
  - Opportunity and size of Future Transactions
- Large inventory of prospects
- Favorable Oil:Gas Mix in Volatile Times
- Acceptable Debt Levels
- Capital Market Access

Reconciliation of Net Income to EBITDA

The following table presents a reconciliation of our consolidated net income to consolidated EBITDA to Adjusted EBITDA:

	Year Ended December 31,							Six Months Ended June 30,
	2000	2001	2002	2003	2004	2005	2006	2007
($ in thousands)								
Net income	$ 48,204	$ 63,569	$ 2,049	$116,582	$149,482	$189,023	$ 199,104	$ 58,550
Income taxes	--	--	52,408	61,156	80,008	101,003	107,205	30,162
Net interest expense (income)	4,918	3,902	3,001	2,229	1,842	(1,601)	11,261	19,408
Depreciation, depletion, amortization and accretion	29,775	65,293	89,941	143,692	164,808	183,833	337,627	250,245
EBITDA	$ 82,177	$132,764	$147,399	$323,659	$396,140	$472,258	$ 655,242	$ 358,365
Loss on extinguishment of debt	--	--	--	--	--	--	--	2,806
Unrealized derivatives loss (gain)	--	--	--	--	--	--	(13,476)	14,991
Adjusted EBITDA	$ 82,177	$132,764	$147,399	$323,659	$396,140	$472,258	$ 641,766	$ 376,162

EBITDA is defined as net income plus income tax expense, net interest (less income) expense, depreciation, depletion, amortization and accretion. Although not prescribed under GAAP, we believe the presentation of EBITDA is relevant and useful because it helps our investors understand our operating performance and makes it easier to compare our results with those of other companies that have different financing, capital or tax structures. EBITDA should not be considered in isolation from or as a substitute for net income, as an indication of operating performance or cash flows from operating activities or as a measure of liquidity. EBITDA, as we calculate it, may not be comparable to EBITDA measures reported by other companies. In addition, EBITDA does not represent funds available for discretionary use. "Adjusted EBITDA" excludes the unrealized gain or loss related to open derivative contracts and the loss on extinguishment of debt. Adjusted EBITDA excludes certain items that management believes affect the comparability of operating results.

W&T Offshore, Inc.

August 2007 Marketing