

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

**FORM S-8**  
**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)

**72-1121985**  
(I.R.S. Employer  
Identification No.)

**Nine Greenway Plaza, Suite 300**  
**Houston, Texas 77046**  
(Address, including zip code, of Principal Executive Offices)

**W&T Offshore, Inc. Long-Term Incentive Compensation Plan**  
(Full title of the plan)

**Thomas F. Getten**  
**Vice President, General Counsel and Assistant Secretary**  
**Nine Greenway Plaza, Suite 300**  
**Houston, Texas 77046**  
**(713) 626-8525**  
(Name, address, including zip code, and telephone number,  
including area code, of agent for service)

*Copies to:*

**Gillian A. Hobson**  
**Vinson & Elkins L.L.P.**  
**1001 Fannin, Suite 2500**  
**Houston, Texas 77002-6760**  
**(713) 758-2222**

**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 (2)	Amount of Registration Fee (2)
Common Stock, par value \$0.00001 per share	2,000,000 shares	\$9.50	\$19,000,000	\$1,060.20

- (1) Upon a future stock split, stock dividend or similar transaction involving Common Stock of W&T Offshore, Inc. (the "Company") and during the effectiveness of this Registration Statement, the number of securities registered shall be automatically increased to cover the additional securities in accordance with Rule 416(a) under the Securities Act of 1933.
- (2) Estimated solely for purposes of calculating the amount of the registration fee, pursuant to Rule 457(c) under the Securities Act of 1933 (the "Securities Act"), based on the average of the high and low prices per share of the Common Stock on the Composite Tape for New York Stock Exchange-Listed Stocks on April 30, 2009.

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## EXPLANATORY NOTE

On June 30, 2005, the Company filed a Registration Statement on Form S-8 with the Securities and Exchange Commission (the "Commission") to register 1,667,293 shares of the Company's common stock ("Common Stock") for issuance pursuant to the W&T Offshore, Inc. Long-Term Incentive Compensation Plan (the "Incentive Compensation Plan"). On May 4, 2009, the shareholders of the Company approved an amendment to the Incentive Compensation Plan to make an additional 2,000,000 shares of Common Stock available for issuance under the Incentive Compensation Plan. Accordingly and pursuant to General Instruction E to Form S-8, the contents of the Registration Statement on Form S-8 filed on June 30, 2005 (File No. 333-126251) are incorporated by reference herein.

### PART II

#### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

##### **Item 3. Incorporation of Documents by Reference.**

The following documents filed by the Company with the Commission are incorporated herein by reference:

- (a) Annual Report on Form 10-K for the fiscal year ended December 31, 2008;
- (b) Quarterly Report on Form 10-Q for the quarter ended March 31, 2009;
- (c) Current Report on Form 8-K filed on March 13, 2009;

(d) All documents filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act (excluding any information furnished pursuant to Item 2.02 or Item 7.01 of any Current Report on Form 8-K) subsequent to the end of the fiscal year covered by the Annual Report on Form 10-K referred to in paragraph (a) above and prior to the filing of a post-effective amendment hereto that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold shall, except to the extent otherwise provided by Regulation S-K or any other rule promulgated by the Commission, be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing such documents. Any statements contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded to the extent that a statement contained herein or in any other document subsequently filed

or incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement; and

(e) The description of the Company's Common Stock contained in its Registration Statement on Form 8-A, filed with the Commission on January 24, 2005, and any amendment or report filed for the purpose of updating such description.

**Item 8. Exhibits.**

<u>Number</u>	<u>Exhibit</u>
4.1	W&T Offshore, Inc. Long-Term Incentive Compensation Plan (incorporated by reference to Exhibit 10.10 to the Company's Registration Statement on Form S-1 (File No. 333-115103)).
4.2	First Amendment to W&T Offshore, Inc. Long-Term Incentive Compensation Plan (included in Appendix B to the Company's Definitive Proxy Statement on Schedule 14A filed April 17, 2009).
4.3	Second Amendment to W&T Offshore, Inc. Long-Term Incentive Compensation Plan (included in Appendix B to the Company's Definitive Proxy Statement on Schedule 14A filed April 17, 2009).
4.4	Third Amendment to W&T Offshore, Inc. Long-Term Incentive Compensation Plan (included in Appendix A to the Company's Definitive Proxy Statement on Schedule 14A filed April 17, 2009).
5.1*	Opinion of Vinson & Elkins L.L.P.
23.1*	Consent of Ernst & Young LLP.
23.2*	Consent of Netherland, Sewell & Associates, Inc.
23.3*	Consent of Vinson & Elkins L.L.P. (included in Exhibit 5.1).
24.1*	Powers of Attorney (included on the signature page of this Registration Statement)

\* Filed herewith.

**Item 9. Undertakings.**

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

iii) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the registration statement;

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provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered that remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.



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/s/ S. JAMES NELSON, JR.  
S. James Nelson, Jr.

Director

May 6, 2009

/s/ B. FRANK STANLEY  
B. Frank Stanley

Director

May 6, 2009

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## EXHIBIT INDEX

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\* Filed herewith.

[Letterhead of Vinson & Elkins L.L.P.]

May 6, 2009

W&T Offshore, Inc.  
Nine Greenway Plaza, Suite 300  
Houston, Texas 77046

Ladies and Gentlemen:

We have acted as counsel for W&T Offshore, Inc., a Texas corporation (the "Company"), in connection with the preparation of the Company's Registration Statement on Form S-8 filed with the Securities and Exchange Commission (the "Commission") on May 6, 2009 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"), relating to the offer and sale of 2,000,000 shares of common stock, par value \$0.00001 ("Common Stock"), of the Company, issuable under the W&T Offshore, Inc. Long-Term Incentive Compensation Plan (the "Plan").

We have examined originals or copies, certified or otherwise identified to our satisfaction, of the Amended and Restated Articles of Incorporation of the Company, the Amended and Restated Bylaws of the Company, the Registration Statement and such other certificates, statutes and other instruments and documents as we considered appropriate for purposes of the opinions hereafter expressed.

In connection with rendering the opinions set forth below, we have assumed that (i) all information contained in all documents reviewed by us is true and correct; (ii) all signatures on all documents examined by us are genuine and (iii) all documents submitted to us as originals are authentic and all documents submitted to us as copies conform to the originals of those documents.

Based on the foregoing, and subject to the assumptions, qualifications, limitations, and exceptions set forth herein, we are of the opinion that with respect to shares of Common Stock, when both the Board has taken all necessary corporate action to approve the issuance of the shares of Common Stock, and certificates representing the shares of Common Stock have been duly executed, countersigned, registered, and delivered, then the shares of Common Stock will be legally issued, fully paid, and nonassessable.

We express no opinions concerning the enforceability of indemnification provisions to the extent they purport to relate to liabilities resulting from or based upon negligence or any violation of federal or state securities or blue sky laws.

The foregoing opinions are limited to the laws of the State of Texas and the federal laws of the United States of America and we are expressing no opinion as to the effect of the laws of any other jurisdiction, domestic or foreign.



We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act and the rules and regulations thereunder.

Very truly yours,

/s/ VINSON & ELKINS L.L.P.

Vinson & Elkins L.L.P.

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the W&T Offshore, Inc. Long-Term Incentive Compensation Plan of our reports dated February 27, 2009, with respect to the consolidated financial statements of W&T Offshore, Inc. and subsidiaries, and the effectiveness of internal control over financial reporting of W&T Offshore, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2008, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Houston, Texas  
May 5, 2009

CONSENT OF INDEPENDENT PETROLEUM ENGINEERS AND GEOLOGISTS

As independent consultants, Netherland, Sewell & Associates, Inc. hereby consents to the incorporation by reference in the Form S-8 of W&T Offshore, Inc. to be filed on or about May 4, 2009, and as referenced in the Annual Report on Form 10-K of W&T Offshore, Inc. filed on March 2, 2009 and the current report on Form 8-K filed on March 13, 2009, of information from our reserves report with respect to the reserves of W&T Offshore, Inc. dated February 5, 2009, and entitled "Estimate of Reserves and Future Revenue to the W&T Offshore, Inc. Interest in Certain Oil and Gas Properties Located in State and Federal Waters Gulf of Mexico as of December 31, 2008", and to the use of our reports on reserves and the incorporation of our reports on reserves for the years ended 2004, 2005, 2006 and 2007.

NETHERLAND, SEWELL & ASSOCIATES, INC.

By: /s/ C.H. (Scott) Rees III, P.E.  
C.H. (Scott) Rees III, P.E.  
Chairman and Chief Executive Officer

Dallas, Texas  
May 4, 2009