

**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. Amended and Restated Incentive Compensation Plan
(Full title of the plan)

Thomas F. Getten
Vice President, General Counsel and 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:

James M. Prince
Vinson & Elkins L.L.P.
1001 Fannin, Suite 2500
Houston, Texas 77002-6760
(713) 758-2222

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company

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	4,000,000 shares	\$12.50	\$50,000,000	\$6,820

- (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, as amended (the "Securities Act").
- (2) Estimated solely for purposes of calculating the amount of the registration fee, pursuant to Rule 457(c) under the Securities Act, based on the average of the high and low prices per share of the Company's Common Stock as reported by the New York Stock Exchange on May 7, 2013.

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. On May 6, 2009, the Company filed a Registration Statement on Form S-8 with the Commission to register an additional 2,000,000 shares of Common Stock for issuance pursuant to the W&T Offshore, Inc. Long-Term Incentive Compensation Plan. This Registration Statement registers an additional 4,000,000 shares of Common Stock for issuance pursuant to an amendment to the W&T Offshore, Inc. Amended and Restated Incentive Compensation Plan (the "Incentive Compensation Plan"), which was approved by shareholders of the Company on May 7, 2013. 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) and the Registration Statement on Form S-8 filed on May 6, 2009 (File No. 33-159005) 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, 2012;
- (b) Quarterly Report on Form 10-Q for the quarter ended March 31, 2013;
- (c) Current Report on Form 8-K filed on January 8, 2013;
- (d) Current Report on Form 8-K filed on May 9, 2013;
- (e) Definitive Proxy Statement on Schedule 14A filed on April 3, 2013;

(f) 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

(g) 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.

See Exhibit Index, which is incorporated herein by reference.

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;

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.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Houston, State of Texas, on this 14th day of May, 2013.

W&T OFFSHORE, INC.

By: /S/ TRACY W. KROHN
Tracy W. Krohn
Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS, that each individual whose signature appears below constitutes and appoints Tracy W. Krohn and John D. Gibbons, and each of them, either one of whom may act without joinder of the other, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all pre- and post-effective amendments to this Registration Statement (including any Registration Statement for the same offering that is to be effective upon filing pursuant to Rule 462(b) promulgated under the Securities Act of 1933), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each of them, or the substitute or substitutes of any or all of them, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons, in the capacities and on the date indicated.

<u>Signature</u>	<u>Capacity</u>	<u>Date</u>
<u>/S/ TRACY W. KROHN</u> Tracy W. Krohn	Chairman, Chief Executive Officer and Director (Principal Executive Officer)	May 14, 2013
<u>/S/ JOHN D. GIBBONS</u> John D. Gibbons	Senior Vice President, Chief Financial Officer and Chief Accounting Officer (Principal Financial and Accounting Officer)	May 14, 2013
<u>/S/ VIRGINIA BOULET</u> Virginia Boulet	Director	May 14, 2013
<u>/S/ ROBERT I. ISRAEL</u> Robert I. Israel	Director	May 14, 2013
<u>/S/ STUART B. KATZ</u> Stuart B. Katz	Director	May 14, 2013
<u>/S/ S. JAMES NELSON, JR.</u> S. James Nelson, Jr.	Director	May 14, 2013
<u>/S/ B. FRANK STANLEY</u> B. Frank Stanley	Director	May 14, 2013

EXHIBIT INDEX

<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 filed May 3, 2004 (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).
4.5	W&T Offshore, Inc. Amended and Restated Incentive Compensation Plan (included in Appendix C to the Company's Definitive Proxy Statement on Schedule 14A filed April 3, 2013).
4.6	First Amendment to W&T Offshore, Inc. Amended and Restated Incentive Compensation Plan (included in Appendix A to the Company's Definitive Proxy Statement on Schedule 14A filed April 3, 2013).
4.7	Second Amendment to W&T Offshore, Inc. Amended and Restated Incentive Compensation Plan (included in Appendix B to the Company's Definitive Proxy Statement on Schedule 14A filed April 3, 2013).
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.

Vinson & Elkins

May 14, 2013

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 14, 2013 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"), relating to the offer and sale of 4,000,000 shares of common stock, par value \$0.00001 ("Common Stock"), of the Company, issuable under the W&T Offshore, Inc. Amended and Restated 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, as amended, the Amended and Restated Bylaws of the Company, as amended, the Registration Statement, the Plan, and such other certificates, statutes and other instruments and documents as we considered appropriate for purposes of the opinions hereafter expressed. As to any facts material to our opinions, we have made no independent investigation or verification of such facts and have relied, to the extent that we deem such reliance proper, upon representations of public officials and officers or other representatives.

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, (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; (iv) the legal capacity of all natural persons; and (v) the Common Stock will be issued in accordance with the terms of the Plan.

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 express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied herefrom. The opinions expressed herein are rendered as of the date hereof and we expressly disclaim any obligation to update this letter or advise you of any change in any matter after the date hereof. The opinions expressed herein are rendered only to you in connection with the Registration Statement.

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. Amended and Restated Incentive Compensation Plan of our reports dated February 27, 2013, 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, 2012, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Houston, Texas
May 8, 2013

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 14, 2013, and as referenced in the Annual Report on Form 10-K of W&T Offshore, Inc. filed on February 27, 2013, of information from our reserves report with respect to the reserves of W&T Offshore, Inc. dated January 23, 2013, and entitled "Estimate of Reserves and Future Revenue to the W&T Offshore, Inc. Interest in Certain Oil and Gas Properties Located Onshore Texas; in State Waters Offshore Alabama, Louisiana, and Texas; and in Federal Waters in the Gulf of Mexico as of December 31, 2012", and to the use of our reports on reserves and the incorporation of our reports on reserves for the years ended 2008, 2009, 2010, and 2011.

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 14, 2013