

W&T OFFSHORE INC  
Form 8-K  
February 01, 2007

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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) February 1, 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)

**Nine Greenway Plaza, Suite 300**

**Houston, Texas 77046-0905**

(Address of Principal Executive Offices)

713.626.8525

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

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(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 2.02. Results of Operations and Financial Condition.**

On February 1, 2007, W&T Offshore, Inc. (the Company ) issued a press release providing an operational update on fourth quarter 2006 activity and providing guidance for its results for the first quarter ending March 31, 2007 and the full year 2007. A copy of the press release, dated February 1, 2007, is furnished herewith as Exhibit 99.1.

This information is furnished pursuant to Item 2.02 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 2.02.

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

(d) Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
Exhibit 99.1	W&T Offshore, Inc. Press Release, dated February 1, 2007

**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: February 1, 2007

By: /s/ WILLIAM W. TALAFUSE  
William W. Talafuse  
Senior Vice President, interim Chief Financial Officer and Chief  
Accounting Officer

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**INDEX TO EXHIBITS**

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