

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

AMENDMENT NO. 1
TO
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): December 10, 1997

WRT ENERGY CORPORATION
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of incorporation or organization)

73-1521290
(IRS Employer Identification No.)

1601 NW EXPRESSWAY, SUITE 700
OKLAHOMA CITY, OKLAHOMA 73118-1401
(405) 848-8808
(Address, including zip code, and telephone number, including area code,
of registrant's principal executive office)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

C. EXHIBITS.

16.2- Letter To Securities and Exchange Commission from KPMG Peat
Marwick LLP Regarding Termination of their Client-Auditor
Relationship.

Signatures

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.

WRT Energy Corporation

By: \s\Gary Hanna

Gary Hanna
President

Date: January 28, 1998

EXHIBIT INDEX

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NUMBER

DESCRIPTION

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| 16.2 - | Letter To Securities and Exchange Commission from KPMG Peat Marwick LLP Regarding Termination of their Client-Auditor Relationship. |

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[KPMG PEAT MARWICK LLP LETTERHEAD]

*Securities and Exchange Commission
Washington D.C. 20549*

January 7, 1998

Ladies and Gentlemen:

We were previously principal accountants for WRT Energy Corporation and, under the date of July 3, 1997, we reported on the consolidated financial statements of WRT Energy Corporation as of and for the years ended December 31, 1996 and 1995. On December 10, 1997, we resigned. We have read WRT Energy Corporation's statements included under Item 4 of its Form 8-K dated December 24, 1997, and we agree with such statements, except that we are not in a position to agree or disagree with WRT Energy Corporation's statement that they had engaged Hogan & Slovacek as the independent auditors.

Very truly yours,

/s/ KPMG Peat Marwick LLP