

RAM Energy Resources, Inc.

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February 26, 2007

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

RE: File Number S7-24-06
MANAGEMENT'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING

We appreciate the opportunity to provide comment on the SEC's proposed interpretive guidance for management regarding its evaluation of internal control over financial reporting. Our comments are offered on behalf of RAM Energy Resources, Inc.

We are considered a 'non-accelerated filer.' We are an independent oil and natural gas company engaged in the acquisition, development, exploitation, exploration and production of oil and natural gas properties. We have approximately \$160 million in assets and approximately 100 employees. Our revenues were approximately \$70 million in 2006.

We appreciate the top-down, risk-based approach to management's evaluation of internal control over financial reporting. This streamlined approach has enabled companies of our size to narrow the scope and concentrate on key controls important to internal control reporting, thereby reducing overall compliance expense. Further, we agree with the removal of the external auditor opinion on management's assessment of internal controls, emphasizing that management is solely responsible for determining controls appropriate for our business and its unique characteristics.

We respectfully request that requirements imposed on public accounting firms under the Sarbanes-Oxley Act be limited, to enforce the notion that internal control is a management responsibility that management considers necessary to enhance and protect shareholder value. We further request that the SEC guidance be aligned with the new proposed Public Accounting Oversight Board Auditing Standard No. 5, to ensure a consistency of approaches between management and external audit firms.

Respectfully submitted,

A handwritten signature in cursive script, reading 'Sabrina Gicaletto'. The signature is fluid and includes a long, sweeping horizontal line at the end.

Sabrina M. Gicaletto
Controller