



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**via facsimile and U.S. mail**

Mr. John M. Longmire  
Senior Vice President and Chief Financial Officer  
RAM Energy Resources, Inc.  
5100 East Skelly Drive, Suite 650  
Tulsa, OK 74135

August 29, 2007

Re: **RAM Energy Resources, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 0-50682**

Dear Mr. Longmire:

We have completed our review of RAM Energy Resources, Inc.'s 2006 Form 10-K and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief