

**POULTON & YORDAN**  
ATTORNEYS AT LAW

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RICHARD T. LUDLOW

May 2, 2007

April Sifford  
Branch Chief  
United States Securities and Exchange Commission  
Division of Corporate Finance  
Mail Stop 7010  
Washington, D.C. 20549

Re: BMB Munai, Inc.  
Form 10-KSB for the Fiscal Year Ended March 31, 2006  
Filed on June 29, 2006  
File No.: 1-33034  
Supplemental Response dated March 12, 2007

Dear Ms. Sifford:

This letter is written in response to a staff comment letter dated April 17, 2007, from your office addressed to BMB Munai, Inc. The Company did not receive this letter until May 1, 2007 and therefore requests additional time to respond. The Company anticipates that it will file its response to the comment letter by no later than May 22, 2007.

If you have any questions, please contact me directly.

Very truly yours,

**POULTON & YORDAN**

Richard T. Ludlow  
Attorney at Law

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