

**POULTON & YORDAN**  
ATTORNEYS AT LAW

RICHARD T. LUDLOW

April 23, 2009

H. Roger Schwall  
Assistant Director  
United States Securities and Exchange Commission  
Division of Corporate Finance  
Washington, D.C. 20549

Re: BMB Munai, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2008  
Filed on June 16, 2008  
Response letter filed March 6, 2009  
File No.: 1-33034

Dear Mr. Schwall:

This letter is written in response to a staff comment letter dated April 9, 2009, from your office addressed to BMB Munai, Inc. The Company has asked our offices to inform you that it will not complete its responses within ten business days of receipt of your letter. The Company anticipates that it will file its response to the comment letter by no later than May 7, 2009.

If you have any questions, please contact me directly.

Very truly yours,

**POULTON & YORDAN**

/s/ Richard T. Ludlow  
Richard T. Ludlow  
Attorney at Law

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