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

**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): **September 1, 2013**

**BMB MUNAI, INC.**

(Exact name of registrant as specified in its charter)

Nevada  
(State or other jurisdiction of incorporation)

001-33034  
Commission  
File Number)

30-0233726  
(IRS Employer  
Identification No.)

324 South 400 West, Suite 250, Salt Lake City, Utah  
(Address of principal executive offices)

84101  
(Zip code)

(801) 355-2227  
(Registrant's telephone number, including area code)

N/A  
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 4.01 Changes in Registrant's Certifying Accountant.**

On September 1, 2013, Hansen, Barnett & Maxell, P.C. ("HBM") resigned as the independent registered public accounting firm of BMB Munai, Inc. (the "Company"). HBM recently entered into an agreement with Eide Bailly LLP ("Eide Bailly"), pursuant to which Eide Bailly acquired the operations of HBM, and certain of the professional staff and partners of HBM joined Eide Bailly either as employees or partners of Eide Bailly and will continue to practice as members of Eide Bailly. Concurrent with the resignation of HBM, the Company, through and with the approval of its Audit Committee, engaged Eide Bailly as its independent registered public accounting firm.

Prior to engaging Eide Bailly, the Company did not consult with Eide Bailly regarding the application of accounting principles to a specific completed or contemplated transaction or regarding the type of audit opinions that might be rendered by Eide Bailly on the Company's financial statements, and Eide Bailly did not provide any written or oral advice that was an important factor considered by the Company in reaching a decision as to any such accounting, auditing or financial reporting issue.

The reports of HBM regarding the Company's financial statements for the fiscal years ended March 31, 2013 and 2012 contained a going concern note as a result of the Company selling its operating subsidiary and having no continuing operations that result in positive cash flow. Other than the foregoing, the reports of HBM did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During the years ended March 31, 2013 and 2012, and during the period from March 31, 2013 through September 1, 2013, the date of resignation, there were no disagreements with HBM on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of HBM would have caused it to make reference to such disagreement in its reports.

The Company provided HBM with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission and requested that HBM furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter, dated September 3, 2013, is filed as Exhibit 99.1 (which is incorporated by reference herein) to this Current Report on Form 8-K.

**Item 9.01**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Exhibit Description</u>
16.1	Letter from Hansen, Barnett and Maxwell, P.C. dated September 3, 2013

**SIGNATURE**

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.

BMB MUNAI, INC.

Date: September 3, 2013

By: /s/ Adam R. Cook

Adam R. Cook  
Corporate Secretary



September 3, 2013

Securities and Exchange Commission  
450 5th Street NW  
Washington, DC 20549

Ladies and Gentlemen:

We have read the statements of BMB Munai, Inc., included under Item 4.01 of Form 8-K, with respect to this firm's resignation as the registered independent accounting firm of BMB Munai, Inc. that occurred on September 1, 2013. We agree with the statements made in response to that Item insofar as they relate our firm.

Sincerely,

Hansen, Barnett & Maxwell



Registered with the Public Company  
Accounting Oversight Board

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