



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

July 27, 2009

Mr. Evgeny Ler  
Chief Financial Officer  
BMB Munai, Inc.  
324 South 400 West  
Suite 255  
Salt Lake City, Utah 84101

**Re: BMB Munai, Inc.**  
**Form 8-K filed July 8, 2009, amended July 14, 2009**  
**File No. 1-33034**

Dear Mr. Ler:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief