

801-524-5796

STAFF HASTINGS
Lindsay
with
McCarthy
SEC

copy of what
is rightly
written above

801-504-5796

801-915-3136

FOND HASTINGS

~~801-504-5796~~



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
SALT LAKE DISTRICT OFFICE
50 SOUTH MAIN STREET
SUITE 500
SALT LAKE CITY, UTAH 84144

In replying
please quote
MSL-02420

May 26, 2003

VIA FACSIMILIE (702) 304-0634

Ms. Helen Bagley, President
1st Global Stock Transfer
7341 W. Charleston Blvd., Suite 130
Las Vegas, Nevada 89117

Re: In the Matter of CMKM Diamonds, Inc.

Dear Ms. Bagley:

The Salt Lake District Office is requesting a copy of your firms stock issuance control log for the above company. In particular, it would be helpful to obtain copies of any stock certificates, transfer instructions, shareholders list, corporate resolutions or other back up documentation that deals with stock being issued to Mr. James Kinney personally or to any entity he is associated with from 1/1/03 to the present. Please provide copies of any transfer instructions or requests provided to your firm by Mr. Kinney as well.

We will keep all information provided by you and your office confidential subject to the Commission's routine uses.

If you have any other questions or problems, you may call me at (801) 524-5796. Thank you for your timely response.

Sincerely,


Lindsay S. McCarthy
Staff Attorney

Enclosure:
1662