

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(D) OF
THE SECURITIES EXCHANGE ACT OF 1934

August 6, 2009
Date of report (Date of earliest event reported)

Freight Management Corp.
(Exact Name of Registrant as Specified in Its Charter)

NEVADA
(State or Other Jurisdiction of Incorporation)

000-53127 (Commission File Number) 75-3254381 (IRS Employer Identification No.)

Suite 200, 8275 Eastern Ave Las Vegas, NV 89123
(Address of Principal Executive Offices) (Zip Code)

702-938-0496
(Registrant's Telephone Number, Including Area Code)

(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))

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On August 6, 2009, our Board of Directors approved the dismissal Moore & Associates Chartered ("Moore") as our independent registered public accounting firm and the engagement of Seale and Beers, CPAs as our new independent registered public accounting firm.

Other than a going concern qualification, Moore's audit reports on our financial statements as of and for the year ended December 31, 2008, and for the period of inception on September 17, 2007 to December 31, 2007 (the "Reporting Periods"), did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Reporting Periods, and in the subsequent interim periods through August 6, 2009, there were (i) no disagreements between the Company and Moore on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Moore, would have caused Moore to make reference to the subject matter of the disagreement in their reports on the financial statements for such years, and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

We have requested that Moore furnish our company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. The letter is attached as an exhibit to this Form 8-K/A.

During the Reporting Periods, which were our two most recent fiscal year ends, and the interim periods through August 6, 2009, we have not consulted with Seale and Beers, CPAs on any of the matters or events set forth in Regulation S-K Item 304(a)(2).

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

a) Not Applicable.

b) Not Applicable.

d) Exhibits

No.	Exhibit
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16.1	Letter from Moore and Associates, Chartered, dated August 24, 2009, to the Securities and Exchange Commission regarding statements included in this Form 8-K/A

SIGNATURES

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.

Date: August 24, 2009

By: /s/ Ibrahim Abotaleb

Name: Ibrahim Abotaleb

Title: President and Director

MOORE & ASSOCIATES, CHARTERED
ACCOUNTANTS AND ADVISORS

August 24, 2009

U. S. Securities and Exchange Commission
450 Fifth Street NW
Washington DC 20549

Re: Freight Management Corporation

Dear Sirs:

We were previously the principal auditors for Freight Management Corporation and we reported on the financial statements of Freight Management Corporation for the period from inception, September 17, 2007 to July 21, 2009. We have read Freight Management Corporation's statements under Item 4 of its Form 8-K/A, dated August 6, 2009, and we agree with such statements.

For the most recent fiscal period through to August 6, 2009, there have been no disagreements between Freight Management Corporation and Moore & Associates, Chtd. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Moore & Associates, Chtd. would have caused it to make a reference to the subject matter of the disagreement in connection with its reports.

Yours truly,

/s/ Moore & Associates, Chartered

Moore & Associates, Chartered
Las Vegas, Nevada

6490 West Desert Inn Road, Las Vegas, NV 89146
(702) 253-7499 Fax (702) 253-7501

Freight Management Corp.
Suite 200
8275 Eastern Ave
Las Vegas, NV, 89123

August 24, 2009

Ms. Effie Simpson
Staff Accountant
Securities and Exchange Commission
Division of Corporate Finance
Washington D.C. 20549

Re: Freight Management Corp.
Form 8-K filed August 6, 2009
File No. 000-53127

Dear Ms. Simpson:

We are writing in response to your comment letter dated August 12, 2009, in connection with the above-referenced filing.

1. We have revised our disclosure and filed an amended 8-K to ensure that includes all of the required of ITEM 304 of Regulation S-K, and specifically covers subsequent periods to the date of dismissal rather than just subsequent periods.
2. We have filed a new Exhibit 16 letter from the former independent accountant under which they acknowledge their agreement with the revised disclosure in the Form 8-K/A.

We also acknowledge that:

1. the company is responsible for the adequacy and accuracy of the disclosure in the filing;
2. staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
3. the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely;

/s/ Ibrahim Abotaleb

Ibrahim Abotaleb
President and Director