



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 30, 2009

Via Fax & U.S. Mail

Mr. Gerald Lewis
Principal Accounting and Financial Officer
Freight Management Corp.
Suite 200
8275 Eastern Ave
Las Vegas, NV, 89123

**Re: Freight Management Corp.
Form 10-K for the year ended December 31, 2008
File No. 000-53127**

Dear Mr. Lewis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief