

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

FORM 10-Q/A

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarter ended September 30, 2008

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number 333-148920

FREIGHT MANAGEMENT CORP.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of  
incorporation or organization)

75-3254381

(I.R.S. Employer  
Identification No.)

Suite 200, 8275 Eastern Ave Las Vegas, NV, 89123  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: 702-938-0496

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

Number of shares outstanding of the registrant's class of common stock as of October 20, 2008: 5,060,000

Authorized share capital of the registrant: 50,000,000 common shares, par value of \$0.001

The Company recorded \$nil sales revenue for the nine months ended September 30, 2008.

FORWARD-LOOKING STATEMENTS

THIS QUARTERLY REPORT ON FORM 10-Q CONTAINS PREDICTIONS, PROJECTIONS AND OTHER STATEMENTS ABOUT THE FUTURE THAT ARE INTENDED TO BE "FORWARD-LOOKING STATEMENTS" WITHIN THE MEANING OF SECTION 21E OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED (COLLECTIVELY, "FORWARD-LOOKING STATEMENTS"). FORWARD-LOOKING STATEMENTS INVOLVE RISKS AND UNCERTAINTIES. A NUMBER OF IMPORTANT FACTORS COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE IN THE FORWARD-LOOKING STATEMENTS. IN ASSESSING FORWARD-LOOKING STATEMENTS CONTAINED IN THIS QUARTERLY REPORT ON FORM 10-Q, READERS ARE URGED TO READ CAREFULLY ALL CAUTIONARY STATEMENTS - INCLUDING THOSE CONTAINED IN OTHER SECTIONS OF THIS QUARTERLY REPORT ON FORM 10-Q. AMONG SAID RISKS AND UNCERTAINTIES IS THE RISK THAT THE COMPANY WILL NOT SUCCESSFULLY EXECUTE ITS BUSINESS PLAN, THAT ITS MANAGEMENT IS ADEQUATE TO CARRY OUT ITS BUSINESS PLAN AND THAT THERE WILL BE ADEQUATE CAPITAL OR THEY MAY BE UNSUCCESSFUL FOR TECHNICAL, ECONOMIC OR OTHER REASONS.

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

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FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)

BALANCE SHEETS

	September 30, 2008 ----- (unaudited)	December 31, 2007 -----
<b>ASSETS</b>		
Current assets		
Cash and bank accounts	\$ 16,752	\$ 60,208
Deposit	150	150
	-----	-----
Total current assets	16,902	60,358
Website, net of accumulated amortization (Note 7)	2,890	3,889
	-----	-----
Total assets	\$ 19,792 =====	\$ 64,247 =====
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 2,350	\$ 4,003
Due to director (Note 5)	820	820
	-----	-----
Total current liabilities	3,170	4,823
	-----	-----
Stockholders' equity (Note 4,5)		
Authorized:		
75,000,000 common shares par value \$0.001		
Issued and outstanding:		
5,060,000 common shares	5,060	5,060
Additional paid-in capital	55,940	55,940
Deficit accumulated during the development stage	(44,378)	(1,576)
	-----	-----
Total stockholders' equity	16,622	59,424
	-----	-----
Total liabilities and stockholders' equity	\$ 19,792 =====	\$ 64,247 =====

The accompanying notes are an integral part of these financial statements.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)

STATEMENTS OF OPERATIONS  
(unaudited)

	3 Months Ended September 30, 2008	Date of Incorporation on September 17, 2007 to September 30, 2007	9 Months Ended September 30, 2008	Date of Incorporation on September 17, 2007 to September 30, 2008
REVENUE	\$ --	\$ --	\$ --	\$ --
OPERATING EXPENSES				
Amortization	333	--	999	1,110
Database and website based application development	--	--	18,550	18,550
General & Administrative Organization	2,138	--	23,253	23,898
	--	--	--	820
Loss before income taxes	(2,471)	--	(42,802)	(44,378)
Provision for income taxes	--	--	--	--
Net loss	\$ (2,471)	\$ --	\$ (42,802)	\$ (44,378)
Basic and diluted loss per common share (1)	=====	=====	=====	=====
Weighted average number of common shares outstanding (Note 4)	5,060,000	4,000,000	5,060,000	
	=====	=====	=====	

(1) less than \$0.01

The accompanying notes are an integral part of these financial statements.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)

STATEMENTS OF STOCKHOLDERS' EQUITY  
(unaudited)

	Common Stock		Additional Paid in Capital	Deficit Accumulated During the Development Stage	Total Stockholders' Equity
	Shares	Amount			
Inception, September 17, 2007	--	\$ --	\$ --	\$ --	\$ --
Initial capitalization, sale of common stock to Directors on September 17, 2007	4,000,000	4,000	4,000		8,000
Private placement closed December 31, 2007	1,060,000	1,060	51,940		53,000
Net loss for the period	--	--	--	(1,576)	(1,576)
Balance December 31, 2007	5,060,000	\$ 5,060	\$ 55,940	\$ (1,576)	\$ 59,424
Net loss for the period	--	--	--	(42,802)	(42,802)
Balance September 30, 2008	5,060,000	\$ 5,060	\$ 55,940	\$ (44,378)	\$ 16,622

The accompanying notes are an integral part of these financial statements.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)

STATEMENTS OF CASH FLOWS  
(unaudited)

	9 Months Ended September 30, 2008 -----	Date of Incorporation on September 17, 2007 to September 30, 2007 -----	Date of Incorporation on September 17, 2007 to September 30, 2008 -----
<b>OPERATING ACTIVITIES</b>			
Net loss for the period	\$(42,802)	\$ --	\$(44,378)
Adjustments to Reconcile Net Loss to Net Cash Used in Operating Activities			
Amortization expense	999	--	1,110
Changes in operating assets and liabilities:			
Deposit	--	--	(150)
Accounts payable and accrued liabilities	(1,653)	--	2,350
Due to director	--	--	820
	-----	-----	-----
Net cash used by operating activities	(43,456)	--	(40,248)
	-----	-----	-----
<b>INVESTING ACTIVITIES</b>			
Website	--	--	(4,000)
	-----	-----	-----
Net cash used by investing activities	--	--	(4,000)
	-----	-----	-----
<b>FINANCING ACTIVITIES</b>			
Proceeds from issuance of common stock	--	8,000	61,000
	-----	-----	-----
Net cash provided by financing activities	--	8,000	61,000
	-----	-----	-----
(Decrease) increase in cash during the period	(43,456)	8,000	16,752
Cash, beginning of the period	60,208	--	--
	-----	-----	-----
Cash, end of the period	\$ 16,752	\$ 8,000	\$ 16,752
	=====	=====	=====
Supplemental disclosure with respect to cash flows:			
Cash paid for income taxes	\$ --	\$ --	\$ --
Cash paid for interest	\$ --	\$ --	\$ --

The accompanying notes are an integral part of these financial statements.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2008  
(unaudited)

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NOTE 1. GENERAL ORGANIZATION AND BUSINESS

The Company was originally incorporated under the laws of the state of Nevada on September 17, 2007. The Company has limited operations and in accordance with SFAS #7, is considered a development stage company, and has had no revenues from operations to date.

Initial operations have included organization, capital formation, target market identification, new product development and marketing plans. Management is planning to complete development and then market an integrated website for planning and analyzing shipping logistics to prospective clients. See Note 5.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

The relevant accounting policies and procedures are listed below. The company has adopted a December 31 year end.

ACCOUNTING BASIS

The basis is generally accepted accounting principles.

EARNINGS PER SHARE

In February 1997, the FASB issued SFAS No. 128, "Earnings Per Share", which specifies the computation, presentation and disclosure requirements for earnings (loss) per share for entities with publicly held common stock. SFAS No. 128 supersedes the provisions of APB No. 15, and requires the presentation of basic earnings (loss) per share and diluted earnings (loss) per share. The Company has adopted the provisions of SFAS No. 128 effective its inception.

The basic earnings (loss) per share is calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares during the year. The diluted earnings (loss) per share is calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity.

The Company has not issued any options or warrants or similar securities since inception.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2008  
(unaudited)

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NOTE 2. (CONTINUED)

DIVIDENDS

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the periods shown.

CASH EQUIVALENTS

The Company considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

INCOME TAXES

Income taxes are provided in accordance with Statement of Financial accounting Standards No. 109 (SFAS 109), Accounting for Income Taxes. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carryforwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities.

Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)  
NOTES TO FINANCIAL STATEMENTS  
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(unaudited)

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NOTE 2. (CONTINUED)

WEBSITE COSTS

Website costs consist of software development costs, which represent capitalized costs of design, configuration, coding, installation and testing of the Company's website up to its initial implementation. Upon implementation in December 2007, the asset is being amortized to expense over its estimated useful life of three years using the straight-line method. Ongoing website post-implementation costs of operation, including training and application maintenance, will be charged to expense as incurred. See Note 7.

NOTE 3. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates, among other things, the realization of assets and satisfaction of liabilities in the normal course of business. The Company has net losses for the period from inception to September 30, 2008 of \$44,378. The Company intends to fund operations through sales and equity financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements through the next fiscal year ending December 31, 2008.

The ability of the Company to emerge from the development stage is dependent upon the Company's successful efforts to raise sufficient capital and then attaining profitable operations. In response to these problems, management has planned the following actions:

- \* The Company has filed and cleared a Registration Statement with the SEC and its common shares are quoted for trading on the OTCBB.
- \* Management intends to raise additional funds through public or private placement offerings.
- \* Management is currently completing development of its proposed internet/web based product to generate sales. There can be no assurances, however, that management's expectations of future sales will be realized.

These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)  
NOTES TO FINANCIAL STATEMENTS  
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NOTE 4. STOCKHOLDERS' EQUITY

AUTHORIZED

The Company is authorized to issue 75,000,000 shares of \$0.001 par value common stock. All common stock shares have equal voting rights, are non-assessable and have one vote per share. Voting rights are not cumulative and, therefore, the holders of more than 50% of the common stock could, if they choose to do so, elect all of the directors of the Company.

ISSUED AND OUTSTANDING

On September 17, 2007 (inception), the Company issued 4,000,000 shares of its common stock to its Directors for cash of \$8,000. See Note 5.

On December 31, 2007, the Company closed a private placement for 1,060,000 common shares at a price of \$0.05 per share, or an aggregate of \$53,000. The Company accepted subscriptions from 39 offshore non-affiliated investors.

NOTE 5. RELATED PARTY TRANSACTIONS

The Company's neither owns nor leases any real or personal property. The Company's Directors provides office space free of charge. The officers and directors of the Company are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

The amount due to a director of \$820 has no repayment terms, is unsecured without interest and is for reimbursement of company incorporation expenses. The company plans to pay the amount within the next 12 months.

On February 26, 2007 (inception), the Company issued 4,000,000 shares of its common stock to its Directors for cash of \$8,000. See Note 4.

FREIGHT MANAGEMENT CORP.  
(A Development Stage Company)  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2008  
(unaudited)

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NOTE 6. INCOME TAXES

Net deferred tax assets are \$nil. Realization of deferred tax assets is dependent upon sufficient future taxable income during the period that deductible temporary differences and carry-forwards are expected to be available to reduce taxable income. As the achievement of required future taxable income is uncertain, the Company recorded a 100% valuation allowance. Management believes it is likely that any deferred tax assets will not be realized.

As of December 31, 2007, the Company has a net operating loss carry forward of approximately \$1,576, which will expire 20 years from the date the loss was incurred.

NOTE 7. WEBSITE

	Cost	Accumulated amortization	Net book value
	----	-----	-----
Website costs	\$ 4,000	\$ 1,110	\$ 2,890
	=====	=====	=====

Website costs are amortized on a straight line basis over 3 years, its estimated useful life.

NOTE 8. OPERATING LEASES AND OTHER COMMITMENTS:

The Company currently has no operating lease commitments or any other commitments.

## ITEM 2. MANAGEMENT'S PLAN OF OPERATION

### GENERAL OVERVIEW

Freight Management Corp. was incorporated on September 17, 2007, in the State of Nevada. Our principal executive offices are located Suite 200, 8275 Eastern Avenue, Las Vegas, NV, 89123. Our telephone number is (702) 938-0496. As of the date of this report, we are a development stage company with no revenue and limited operations to date.

Our company's business is focused on the development and commercialization of an internet based, intelligent online system for business owners, freight forwarders, junior employees in the shipping/freight industry and business people in the export/import industry who require assistance with their freight and shipping related queries. We have named our system FRINFO, or Freight Information. Our planned system will utilize a comprehensive database to provide our prospective customers with customized, specific professional advice and solutions to their related shipping queries and issues. FRINFO will successfully enable the generation of online real time solutions and advice to questions submitted by the customers, and guide them to the most optimum logistics solutions, which would potentially include lower freight rates, best trade routes and the most ideal transportation means/mode. When completed, it will also include tabular sections for frequently asked questions (FAQ's) and their related answers, as well as industry related terms, abbreviations, and widely used terminology. On completion of successful development and testing, this software will ultimately be made available online to potential customers on our website at: [www.freightmanagementcorp.com](http://www.freightmanagementcorp.com)

Any business owner who trades internationally, or between countries, will readily recognize the challenges they face when negotiating with shipping lines to transport their cargos between two different countries, the lack of information from various shipping lines and alternatives, and complicated terminology. Additionally, shippers/manufacturers new to the business, those with new products, or those selling into new markets do not completely understand the shipping/freight process and face difficulties finding the best and most trusted shipping mode to move their goods. The learning process creates frustration and consumes valuable time as they try to obtain a clear picture of all shipping logistics. Junior shipping/freight industry employees are typically overwhelmed with the vast terminology during their first few months on the job, and lack a reliable unified source that can provide trusted answers to address their queries. Employees also face the problem of understanding the complicated documentation and physical processes involved in the global shipping industry (eg: shipping declarations, custom procedures and clearance, stevedoring, loading, and transportation).

We believe a venue like the Internet to address these challenges is long overdue. Users will potentially be able to source reliable information from their own offices and develop timely freight plans that suit their needs at a reasonable cost. FRINFO is being developed to use Artificial Intelligence (AI). The customer will be prompted to enter his/her question using an online form. FRINFO will then recognize and detect certain keywords in the customers input and searches its smart knowledge center for relevant answers related to the keywords generated. After creating a list of results, FRINFO will combine keywords using a state of the art matrix engineering system to eliminate non-related results. It will then provide a solution that is most related to the customer's original query.

FRINFO would also recommend to the customer further readings, which would match the nature of the request, for example:

- Regulations of importing goods into the USA
- Quota system for importing cotton products into the USA
- Customs/Brokerage hints & potential contacts

When developed, FRINFO will consist of the following major components:

- \* THE SMART KNOWLEDGE CENTER - this databank will act as the core of FRINFO and will contain all of our shipping related data, articles, link and information related to the shipping/freight sector. This databank will be updated on regular basis.
- \* THE KEYWORD RECOGNITION SOFTWARE - this module will be based on AI architecture. FRINFO will recognize the MAJOR keywords in the user inputs and search the smart knowledge center for the recognized keywords. The software will split the user input into keywords, and will recognize the major keywords and eliminate un-related text from the user input.
- \* THE MATRIX ENGINEERING SYSTEM - this will be the engineering logic that FRINFO utilizes to combine keywords and to eliminate any un-desired results from the search results, listing only the most accurate and related answers to the users.

We currently have no revenues or customers for our services. We anticipate that final commercial version of FRINFO will not be ready for commercial use for at least 7-9 months from the date hereof. We may offer service in BETA TESTING mode once the website is completed in approximately 6 months. We plan on earning revenues through customer subscriptions to our service and we will target freight forwarders, exporters and importers operating in the USA and the Middle East, which will serve as our initial target market. Customers will subscribe to our online service by paying a monthly, quarterly, semi-annual, or annual fees. During their subscription periods, customers can post unlimited number of questions and achieve specific responses. We have not yet fixed our pricing structure and will need to determine our charges initially as the software develops, and revise them regularly to attract a wider base of customers in our targeted markets. Our future marketing strategy will include expansion plans to provide our services to European and Asian markets, but this will require further development of our intelligent system in some local languages.

At this stage in our development, there can be no assurance that we will be successful in generating revenues from our subscription based online system or that prospective customers seeking shipping advise will be receptive to using our service.

Since incorporation, we have not made any significant purchases or sale of assets, nor have we been involved in any mergers, acquisitions or consolidations. Freight Management has never declared bankruptcy, has never been in receivership, and has never been involved in any legal action or proceedings.

#### PLAN OF OPERATION

The following discussion of the plan of operation, financial condition, results of operations, cash flows and changes in financial position of our Company should be read in conjunction with our most recent financial statements and notes appearing elsewhere in this Form 10-Q; and our S-1 A/2 filed on February 25, 2008.

We are a development stage company with very limited operations to date, no revenue, very limited financial backing and few assets. Our plan of operation over the next 12 months is to complete development, testing and market our intelligent online system which we have named FRINFO, and make it available to business owners, freight forwarders, and any other users requiring logistical and planning tools and information for the shipping/freight industry

Our overall goal is to become a recognized market leader in providing online, customized planning and logistical solutions in the freight/shipping business. During the first stages of our company's growth, our officers and directors will be responsible for executing the business plan at no charge. Since we intend to operate with very limited administrative support, the officers and directors will continue to be responsible for administering the company for at least the first year of operations. Management has no intention at this time to hire additional employees during the first year of operations. Due to limited financial resources, each of the management team will dedicate between 25 - 30 hours per week, to ensure all operations are executed.

During the third quarter, Mr. Abotaleb continued to work with our software development contractor on system specifications, proposed application requirements and the design of the application to handle the needs. This process is expected to be an ongoing interactive process for the next several months. We expect to incur additional development and programming costs in the fourth quarter.

#### RESULTS OF OPERATIONS

Our company posted losses of \$2,471 for the third quarter and \$42,802 for the nine months ended September 30, 2008. Comparisons are not meaningful as our company was incorporated on September 17, 2007. From inception to September 30, 2008 we have incurred losses of \$44,378. The principal component of our losses for the nine months ended September 30, 2008 included general and administrative costs of \$23,253, database and application development costs of \$18,550 and amortization of our website of \$999. General and administrative expenses include costs for our registration statement of approximately \$16,100, which is slightly under budget.

#### LIQUIDITY AND CASH RESOURCES

At September 30, 2008, we had working capital of \$13,732 compared to \$55,535 at December 31, 2007. We presently have a budgeted shortfall for our 12 month plan of operations of approximately \$40,000.

Because we have not generated any revenue from our business, and we are at least 7-9 months away from being in a position to generate revenues, we will need to raise additional funds for the future development of our business and to respond to unanticipated requirements or expenses. We believe our current cash balances will be extinguished by the fourth quarter of 2008, provided we do not have any unanticipated expenses. We do not currently have any arrangements for financing and we can provide no assurance to investors we will be able to find such financing. There can be no assurance that additional financing will be available to us, or on terms that are acceptable. Consequently, we may not be able to proceed with our intended business plans or complete the development and commercialization of our product.

If we fail to generate sufficient net revenues, we will need to raise additional capital to continue our operations thereafter. We cannot guarantee that additional funding will be available on favorable terms, if at all. Any shortfall will effect our ability to expand or even continue our operations. We cannot guarantee that additional funding will be available on favorable terms, if at all.

#### ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We believe our business is not currently subject to market risk. All of our business is currently conducted in US dollars, which is our functional currency. We have no debt and are not subject to any interest rate risk.

#### ITEM 4. CONTROLS AND PROCEDURES

##### EVALUATION OF EFFECTIVENESS OF DISCLOSURE CONTROLS AND PROCEDURES

As required by Rule 13a-15 under the Securities and Exchange Act of 1934, as of September 30, 2008, we have carried out an evaluation of the effectiveness of the design and operation of our company's disclosure controls and procedures. This evaluation was carried out under the supervision and with the participation of our company's management, being our company's President (Principal Executive Officer) and Treasurer (Principal Accounting Officer). Based upon the results of that evaluation, our company's President (Principal Executive Officer) and Treasurer (Principal Accounting Officer) have concluded that, as of September 30, 2008, our company's disclosure controls and procedures were effective and provide reasonable assurance that material information related to our company is recorded, processed and reported in a timely manner.

Our company's management, with the participation of our President (Principal Executive Officer) and Treasurer (Principal Accounting Officer), is responsible for the design of internal controls over financial reporting. The fundamental issue is to ensure all transactions are properly authorized, identified and

entered into a well-designed, robust and clearly understood system on a timely basis to minimize risk of inaccuracy, failure to fairly reflect transactions, failure to fairly record transactions necessary to present financial statements in accordance with generally accepted account principles, unauthorized receipts and expenditures or the inability to provide assurance that unauthorized acquisitions or dispositions of assets can be detected. The small size of our company makes the identification and authorization process relatively simple and efficient and a process for reviewing internal controls over financial reporting has been developed. To the extent possible given our company's small size, the internal control procedures provide for separation of duties for handling, approving and coding invoices, entering transactions into the accounts, writing cheques and requests for wire transfers. As of September 30, 2008, our company's President (Principal Executive Officer) and Treasurer (Principal Accounting Officer) conclude that our company's system of internal controls is adequate and comparable to those of issuers of a similar size and nature.

This quarterly report does not include an attestation report of our company's registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the company's registered public accounting firm pursuant to temporary rules of the SEC that permit our company to provide only management's report in this quarterly report. There were no significant changes to our company's internal controls or in other factors that could significantly affect these controls subsequent to the date of their evaluation, including any significant deficiencies or material weaknesses of internal controls that would require corrective action.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 2. CHANGES IN SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K.

(a) Pursuant to Rule 601 of Regulation SK, the following exhibits are included herein or incorporated by reference.

Exhibit Number	Description
3.1	Articles of Incorporation*
3.2	By-laws*
31.1	Certification of CEO Pursuant to 18 U.S.C. ss. 1350, Section 302
31.2	Certification of CFO Pursuant to 18 U.S.C. ss. 1350, Section 302
32.1	Certification Pursuant to 18 U.S.C. ss.1350, Section 906
32.2	Certification Pursuant to 18 U.S.C. ss. 1350, Section 906

\* Incorporated by reference to our S-1 A/2 and SB-2 Registration Statement, File Number 333-148920

(b) Reports on Form 8-K

None.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on this 20th day of October, 2008.

FREIGHT MANAGEMENT CORP.

Date: October 20, 2008

By: /s/ Ibrahim Abotaleb

-----  
Name: Ibrahim Abotaleb  
Title: President/CEO, Principal Executive Officer

Date: October 20, 2008

By: /s/ Gerald Lewis

-----  
Name: Gerald Lewis  
Title: Secretary Treasurer, Principal Financial  
and Accounting Officer

CERTIFICATION PURSUANT TO 18 U.S.C. SS. 1350,  
AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Ibrahim Abotaleb, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Freight Management Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: October 20, 2008

/s/ Ibrahim Abotaleb

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Ibrahim Abotaleb  
President & CEO and Principal Executive Officer

CERTIFICATION PURSUANT TO 18 U.S.C. SS. 1350,  
AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Gerald Lewis, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Freight Management Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: October 20, 2008

By: /s/ Gerald Lewis

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Gerald Lewis  
Secretary, Treasurer and Principal Financial and Accounting Officer

CERTIFICATION PURSUANT TO  
18 U.S.C. 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of FREIGHT MANAGEMENT CORP. (the "Company") on Form 10-Q for the period ended September 30, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Ibrahim Abotaleb, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Ibrahim Abotaleb

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Ibrahim Abotaleb  
President, CEO and principal executive officer

Date: October 20, 2008

CERTIFICATION PURSUANT TO  
18 U.S.C. 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of FREIGHT MANAGEMENT CORP. (the "Company") on Form 10-Q for the period ended September 30, 2008 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Gerald Lewis, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Gerald Lewis

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Gerald Lewis  
Secretary Treasurer, and Principal Financial  
and Accounting Officer

Date: October 20, 2008