

August 26, 2009

Zip+4 Code: 20549-3561

Via Fax & U.S. Mail

Mr. Ibrahim Abotaleb  
President  
Freight Management Corp.  
8275 Eastern Avenue  
Las Vegas, NV 89123

Re: Form 8-K filed August 6, 2009  
File No.: 0-53127

Dear Mr. Abotaleb:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson  
Staff Accountant