



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

DIVISION OF  
CORPORATION FINANCE

August 24, 2012

Via E-mail

Derek Peterson  
Chief Executive Officer  
Terra Tech Corp.  
18101 Von Karman, Third Floor  
Irvine, CA 92612

**Re: Terra Tech Corp.  
Amendment No. 5 to Current Report on Form 8-K/A  
Filed August 13, 2012  
File No. 000-54258  
Response letter dated August 13, 2012  
File No. 000-54258**

Dear Mr. Peterson:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Service and Program, page 4

1. We note your response to prior comment 2. While we are not asking you to make the assessment that your customers are engaged in illegal activities, we believe you disclosure should make clear to investors that the business of growing medical marijuana is deemed to be illegal under the Federal Controlled Substances Act even though such activities may be permissible under state law. Please revise your disclosure as appropriate.

Exhibits

2. We note your responses to prior comments 6, 7 and 9 in which you state that you expect to complete your audit for the last quarter of 2011 and the amendment of the March 31, 2012 Form 10-Q in two weeks' time. Additionally, you state that you would file the revised pro forma financial statements after you restate 2011. We may have further comments once you file the requested information.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- 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
- 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.

You may contact David Burton at (202) 551-3626 or Lynn Dicker at (202) 551-3616 if you have any questions regarding comments on the financial statements and related matters. You may contact Tim Buchmiller, staff attorney, at (202) 551-3635 or me at (202) 551-3528 with any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc: Thomas E. Puzzo, Esq.