



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

DIVISION OF
CORPORATION FINANCE

December 10, 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. 1 to Form 10-Q for the Quarterly Period Ended
March 31, 2012
Filed November 27, 2012
Response dated November 27, 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.

Form 10-Q/A for the Quarterly Period Ended March 31, 2012

Condensed Financial Statements

1. Please refer to prior comment 1. We note that you have revised your financial statements to include the reverse merger with GrowOp Technology dated February 9, 2012. Although we note details of the previously reported and restated financial statement accounts included within Note 2, please revise the filing to label all financial statements that were restated as "restated."

Derek Peterson
Terra Tech Corp.
December 10, 2012
Page 2

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.