

**TERRA TECH CORP.**  
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December 18, 2017

VIA EDGAR TRANSMISSION

Mr. Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery  
United States Securities and Exchange Commission  
Division of Corporate Finance – Mail Stop 3030  
Washington, DC 20549

**Re: Terra Tech Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 31, 2017**  
**Form 10-Q for the Quarterly Period Ended June 30, 2017**  
**Filed August 8, 2017**  
**File No. 000-54258**

Dear Mr. Kuhar:

Terra Tech Corp., a Nevada corporation (the “Company,” “we,” “us,” or “our”), is submitting this letter in response to the comment letter from the staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) dated September 29, 2017 (the “Comment Letter”), with respect to the Company’s Annual Report on Form 10-K for its fiscal year ended December 31, 2015, filed with the Commission on March 31, 2017 (the “2016 10-K”); and the Company’s Quarterly Report on Form 10-Q for its quarterly period ended June 30, 2017, filed with the Commission on August 8, 2017.

This letter sets forth the comments of the Staff in the Comment Letter and, following each comment, our response.

Black Oak Gallery, page F-22

4. We note your disclosure that the purchase price amounts are based on the final third-party valuations. Please revise future filings, including the requested amendment, to clarify the nature and extent of the third-party appraiser’s involvement and management’s reliance on the work of the independent appraisers. Also, refer to Question 141.02 of the Compliance and Disclosure Interpretations on Securities Act Sections which discusses your responsibilities should this filing be incorporated by reference into a Securities Act registration statement.

Response:

The Company respectfully acknowledges the staff’s comment.

The Company will adjust the disclosure in the footnote to the second table of Note 4 on page F-22 to read as follows:

“The Company received an independent third-party expert appraiser valuation report in valuing certain assets which included Customer Relationships, Trade Name and Dispensary License. Management is fully responsible for the valuation of the assets.”

We acknowledge 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.

Should there be any questions that might be facilitated by contemporaneous dialogue, please feel free to call our general counsel, Joseph Segilia at (646) 258-7567, or me at (855) 447-6967.

Thank you for your ongoing courtesy in this matter.

Sincerely,

By: /s/ Michael C. James  
Michael C. James  
Chief Financial Officer

The preliminary allocation of the purchase price was based upon a preliminary valuation, and the Company's estimates and assumptions of the assets acquired and liabilities assumed were subject to change within the measurement period pending the finalization of a third-party valuation, which was obtained in December 2016.

The table below represents the allocation of the preliminary purchase price to the assets acquired and liabilities assumed that were recognized at the closing date, the adjustments made as a result of purchase price adjustments during the second and third quarters of 2016, and the final purchase price amounts based on the final third-party valuations:

	Preliminary as of 04/01/16	Adjustments	Final as of 12/31/16
Current Assets (Inclusive of Cash of \$163,566)	\$ 792,447	\$ -	\$ 792,447
Property, Plant and Equipment	681,896	-	681,896
Customer Relationships	7,480,800	379,200	7,860,000*
Trade Name	4,280,000	1,040,000	5,320,000*
Dispensary License	8,214,700	2,055,300	10,270,000*
Liabilities	(2,355,938)	-	(2,355,938)
Total Identifiable Net Assets	19,093,905	3,474,500	22,568,405
Goodwill	32,395,760	(3,474,500)	28,921,260
<b>Net Assets</b>	<b>\$51,489,665</b>	<b>\$ -</b>	<b>\$51,489,665</b>

\* The Company received an independent third-party expert appraiser valuation report in valuing certain assets which included Customer Relationships, Trade Name and Dispensary License. Management is fully responsible for the valuation of the assets.

Deleted: relied on

The estimated purchase price of Black Oak (for accounting purposes) was \$51,489,665. The purchase price was determined based on the value of the shares of our common stock issuable upon conversion of the various series of preferred stock issued in connection with the acquisition, or \$0.2620 per share of common stock, which was the closing sales price of our common stock on April 1, 2016, as quoted on the OTC Market Group Inc.'s OTCQX tier.

The purchase price represents the sum of:

- (i) the issuance of approximately 1,176 shares of our Series Z Preferred Stock (or, upon conversion, 11,759,242 shares of our common stock), approximately 1,248,300 shares of our Series B Preferred Stock (or, upon conversion, 6,721,254 shares of our common stock), and approximately 3,696 shares of our Series Q Preferred Stock (or, upon conversion, 18,480,493 shares of our common stock), which collectively, were converted into 36,969,989 shares of our common stock (the "Closing Consideration"); and
- (ii) the issuance of approximately 4,210 shares of our Series Z Preferred Stock (or, upon conversion, 42,098,295 shares of our common stock), approximately 4,468,872 shares of our Series B Preferred Stock (or, upon conversion, 24,061,862 shares of our common stock), and approximately 8,945 shares of our Series Q Preferred Stock (or, upon conversion, 44,722,796 shares of our common stock), which collectively, were converted into approximately 110,882,953 shares of our common stock (the "Lockup Consideration"); and