

Mail Stop 3561

October 24, 2008

Mr. Thomas Monahan  
Chief Financial Officer  
Terra Energy Resources, Ltd.  
60 Knolls Crescent, Apt. 9M  
Bronx, N.Y. 10463

**Re: Terra Energy Resources, Ltd. (Formerly Terra Media, Ltd.)**  
**Form 10-K: For the fiscal year ended December 31, 2007**  
**File No. 000-52543**

Dear Mr. Monahan:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant