



DIVISION OF
CORPORATION FINANCE

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

April 7, 2014

Via E-mail

John Barton

President, Chief Executive Officer & Chief Financial Officer

Petroterra Corp.

607 28 1/4 Road, Suite 115

Grand Junction, CO 81506

Re: Petroterra Corp.

Form 10-K for Fiscal Year Ended March 31, 2013

Filed on July 17, 2013

Form 10-Q for Quarter Ended December 31, 2013

Filed on February 19, 2014

File No. 001-34970

Dear Mr. Barton:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief