



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 17, 2007

**via U.S. mail and facsimile**

Dan L. Batrack  
Chief Executive Officer  
Tetra Tech, Inc.  
3475 East Foothill Boulevard  
Pasadena, California 91107

**Re: Tetra Tech, Inc.  
Form 10-K for the Fiscal Year Ended October 2, 2005  
Filed December 16, 2005  
File No. 0-19655**

Dear Mr. Batrack:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot at (202) 551-3738 or me at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief  
Accountant