December 5, 2008

VIA USMAIL and FAX (661) 248-3100

Mr. Allen Lyda Vice President and Chief Financial Officer Tejon Ranch Co. P.O. Box 1000 Lebec, California 93243

Re: Tejon Ranch Co.

File No. 001-07183

Form 10-K for the year ended December 31, 2007

Forms 10-Q for the quarters ended March 31, 2008, June 30, 2008 and

September 30, 2008

Proxy Statement filed March 31, 2008

Dear Mr. Allen Lyda:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla Senior Staff Accountant