

VIA EDGAR

December 5, 2013

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attention: Mr. Duc Deng

**Re: Tejon Ranch Co. – Request for Withdrawal of
Post-Effective Amendment No. 1 to Registration
Statement on Form S-3 (File No. 333-184367)**

Dear Mr. Deng:

Pursuant to Rule 477 under the Securities Act of 1933, as amended, Tejon Ranch Co., a Delaware corporation (the “Company”), respectfully requests the withdrawal of Post-Effective Amendment No. 1 to the Company’s registration statement on Form S-3 (File No. 333-184367) filed with the Securities and Exchange Commission (the “SEC”) on November 25, 2013 (the “Amendment”). The Company is requesting the withdrawal of the Amendment pursuant to discussions with the SEC.

Please direct any questions regarding this correspondence to William Wortmann of Gibson, Dunn & Crutcher LLP at (213) 229-7075.

Sincerely,

/s/ Allen E. Lyda

Allen E. Lyda
Executive Vice President and Chief Financial Officer