

May 10, 2022

Gregory Bielli  
President and Chief Executive Officer  
Tejon Ranch Co.  
P.O. Box 1000  
Lebec, California 93243

Re: Tejon Ranch Co.  
Registration

Statement on Form S-3

Filed May 3, 2022  
File No. 333-264642

Dear Mr. Bielli:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Shih-Kuei Chen at 202-551-7664 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Peter Wardle, Esq.