

Tejon Ranch Co.
P.O. Box 1000
Lebec, California 93243

May 16, 2022

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Real Estate & Construction
100 F Street, N.E.
Washington, DC 20549
Attention: Shih-Kuei Chen and Ruairi Regan

Re: *Request for Acceleration of Effectiveness of Registration Statement on Form S-3 (File No. 333-264642)*

Ladies and Gentlemen:

Tejon Ranch Co. (the “*Company*”) hereby respectfully requests that, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the effectiveness of its Registration Statement on Form S-3 (File No. 333-264642) be accelerated so that the referenced Registration Statement will become effective on Thursday, May 19, 2022, at 9:00 a.m., Eastern time, or as soon as practicable thereafter.

Please direct any questions regarding this filing to me at (661) 663-4220.

Sincerely,

TEJON RANCH CO.

By: /s/ Robert Velasquez
Robert Velasquez
Chief Accounting Officer

cc: Peter Wardle, Gibson, Dunn & Crutcher LLP