

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

May 14, 2019

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Sara von Altham

Re: *Request for Acceleration of Effectiveness of Registration Statement on Form S-3 (File No. 333-231032)*

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. 333-231032) be accelerated so that the referenced Registration Statement will become effective on Monday, May 20, 2019, 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

Senior Vice President and Chief Financial Officer

cc: Peter Wardle, Gibson, Dunn & Crutcher LLP  
Ari Lanin, Gibson, Dunn & Crutcher LLP