

Mail Stop 4561

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