



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

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.