

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

DIVISION OF CORPORATION FINANCE

Mailstop 3233

December 15, 2015

VIA E-MAIL Mr. Allen E. Lyda Chief Financial Officer Tejon Ranch Co. P.O. Box 1000 Lebec, California 93243

**Re:** Tejon Ranch Co.

Form 10-K for Fiscal Year Ended December 31, 2014

**Filed on March 16, 2015** 

File No. 001-07183

Dear Mr. Lyda:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Wilson K. Lee

Mr. Wilson K. Lee Senior Staff Accountant Office of Real Estate and Commodities