



DIVISION OF  
CORPORATION FINANCE

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

May 30, 2023

Joseph Margolis  
Chief Executive Officer  
Extra Space Storage Inc.  
2795 East Cottonwood Parkway, Suite 300  
Salt Lake City, UT 84121

**Re: Extra Space Storage Inc.**  
**Registration Statement on Form S-4**  
**Filed May 23, 2023**  
**File No. 333-272152**

Dear Joseph Margolis:

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 Kibum Park at 202-551-6836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Anthony Gostanian, Esq.