



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2011

Via E-mail

Jeffrey P. Foster  
Senior Vice President – Chief Legal Officer  
CubeSmart, L.P.  
460 East Swedesford Road, Suite 3000  
Wayne, PA 19087

**Re: CubeSmart, L.P. (f/k/a U-Store-It, L.P.)  
Amendment No. 1 to Form 10-12G  
Filed August 25, 2011  
File No. 000-54462**

Dear Mr. Foster:

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/ Tom Kluck

Tom Kluck  
Legal Branch Chief

cc: Timothy Martin  
Chief Financial Officer  
CubeSmart, L.P.  
Via E-mail