

September 17, 2009

Mail Stop 3010

Mr. John Reyes
Chief Financial Officer
Public Storage
701 Western Ave.
Glendale, CA 91201-2349

**RE: Public Storage
Form 10-K for the period ended December 31, 2008
Filed March 2, 2009
Definitive Proxy Statement filed March 19, 2009
File No. 1-33519**

Dear Mr. Reyes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief