

April 29, 2010

Mail Stop 3010

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

**Re: Public Storage
Form 10-K for the year ended December 31, 2009
Filed March 1, 2010
File No. 001-33519**

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