December 17, 2009

Mr. John Reyes Senior Vice President and Chief Financial Officer Public Storage 701 Western Avenue Glendale, CA 91201

Re: Public Storage Properties IV, Ltd.

Form 10-K for the year ended December 31, 2008

Forms 10-Q for the periods ended March 31, June 30, and September

30, 2009

File No. 0-08908

Dear Mr. Reyes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon Branch Chief