

May 19, 2008

Mail Stop 4561

Mr. Edward A. Stokx
Chief Financial Officer
PS Business Parks, Inc.
701 Western Ave.
Glendale, CA 91202

**RE: PS Business Parks, Inc.
Form 10-K for the period ended December 31, 2007
Filed February 28, 2008
File No. 1-10709**

Dear Mr. Stokx:

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