



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

August 31, 2017

Via E-mail

Ms. Maria R. Hawthorne  
Chief Executive Officer  
PS Business Parks, Inc.  
701 Western Avenue  
Glendale, CA 91201-2349

**Re: PS Business Parks, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 24, 2017**  
**File No. 001-10709**

Dear Ms. Hawthorne:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities