## VIA U.S. MAIL and FAX 801-365-4881

Kent Christensen Chief Financial Officer Extra Space Storage Inc. 2795 East Cottonwood Parkway Suite 400 Salt Lake City, UT 84121

Re: Extra Space Storage Inc.

Form 10-K for Fiscal Year Ended

December 31, 2008 Filed February 27, 2009

Form 10-Q for the Quarterly Period Ended

September 30, 2009 Filed November 5, 2009 Definitive Proxy Statement

Filed April 3, 2009 File No. 001-32269

## Dear Mr. Christensen:

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

Sincerely,

Jessica Barberich Assistant Chief Accountant