

April 7, 2023

P. Scott Stubbs
Executive Vice President and Chief Financial Officer
Extra Space Storage Inc.
2795 East Cottonwood Parkway, Suite 300
Salt Lake City, Utah 84121

Inc.

fiscal year ending December 31, 2022
2023

Re: Extra Space Storage
Form 10-K for the
Filed February 28,
File No. 001-32269

Dear P. Scott Stubbs:

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,

Division of Corporation Finance
Office of Real Estate & Construction