

May 30, 2023

Joseph Margolis  
Chief Executive Officer  
Extra Space Storage Inc.  
2795 East Cottonwood Parkway, Suite 300  
Salt Lake City, UT 84121

Inc.

Statement on Form S-4

Re: Extra Space Storage

Registration

Filed May 23, 2023  
File No. 333-272152

Dear Joseph Margolis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kibum

Park at 202-551-6836 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Anthony Gostanian, Esq.