

Mail Stop 3010

November 19, 2009

Mr. John Reyes  
Senior Vice President and Chief Financial Officer  
Public Storage  
701 Western Avenue  
Glendale, CA 91201

**Re: Public Storage Properties, Ltd.  
Form 10-K for the year ended December 31, 2008  
Forms 10-Q for the periods ended March 31, June 30, and September  
30, 2009  
File No. 0-08667**

Dear Mr. Reyes:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Exhibits 31.1 and 31.2

1. Please file abbreviated amendments to your Form 10-K for the year ended December 31, 2008 and your Forms 10-Q for the periods ended March 31, 2009, June 30, 2009, and September 30, 2009 to conform your certifications to the exact wording as provided in Item 601(b)(31) of Regulation S-K. Specifically, please include the language regarding internal control over financial reporting in the introductory language in paragraph 4 and in paragraph 4(b), and refer to the "report" rather than the "annual report" or "quarterly report" in paragraphs 2 and 3. An abbreviated amendment consists of the cover page, explanatory note, signature page and paragraphs 1, 2, 4, and 5 of the certifications. In addition, please confirm for us that these changes will be incorporated into all future filings.

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Please respond to these comments via EDGAR within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filing.

You may contact Jonathan Wiggins at (202) 551-3694 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Daniel L. Gordon  
Branch Chief