



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2010

Mr. A. Lanham Napier  
President, Chief Executive Officer, and Director  
Rackspace Hosting, Inc.  
5000 Walzem Rd.  
San Antonio, TX 78218

**Re: Rackspace Hosting, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-34143**

Dear Mr. Napier:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief