



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2014

Via E-mail

Karl Pichler  
Chief Financial Officer and Treasurer  
Rackspace Hosting, Inc.  
1 Financial Place  
City of Windcrest  
San Antonio, Texas 78218

**Re: Rackspace Hosting, Inc.  
Form 10-K for the Fiscal year Ended December 31, 2013  
Filed March 3, 2014  
For 10-Q for the Quarterly Period Ended March 31, 2014  
Filed May 12, 2014  
File No. 001-34143**

Dear Mr. Pichler:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief