

DEC 17 2008

RACKSPACE US, INC.**REPORTING AND DISCLOSURE COMPLIANCE STATEMENT**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations thereunder, found in Section 2520.104-23, Rackspace US, Inc. ("RACKSPACE US, INC.") is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

EMPLOYER: Rackspace US, Inc.
ADDRESS: 9725 Datapoint Drive, Suite 100
San Antonio, TX 78229

EMPLOYER IDENTIFICATION NO.

~~74-2900680~~ 74-2900680

PLAN NAMES: Rackspace US, Inc. Non-Qualified Deferred Compensation Plan

NUMBER OF PLANS: 1

NUMBER OF EMPLOYEES

PARTICIPATING IN EACH PLAN: 8

RACKSPACE US, INC. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

RACKSPACE US, INC. will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

RACKSPACE US, INC.

As Plan Administrator

By: 

Title: DIRECTOR RACKER REWARDS

**CODE OF FEDERAL REGULATIONS - LABOR
ERISA**

DEC 17 2008

[4 of 7] CFR Title 29, Part 2520

§2520.104-23 Alternative method of compliance for pension plans for certain selected employees.

ERISA 104

(a) Purpose and scope.

(1) This section contains an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to the authority of the Secretary of Labor under section 110 of the Act (88 Stat. 851).

(2) Under section 110 of the Act, the Secretary is authorized to prescribe an alternative method for satisfying any requirement of Part 1 of Title I of the Act with respect to any pension plans, or class of pension plans, subject to such requirement.

(b) Filing obligation. Under the authority of section 110 of the Act, an alternative form of compliance with the reporting and disclosure requirements of part 1 of the Act is provided for certain pension plans for a select group of management or highly compensated employees. The administrator of a pension plan described in paragraph (d) shall be deemed to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Act by—

(1) Filing a statement with the Secretary of Labor that includes the name and address of the employer, the employer identification number (EIN) assigned by the Internal Revenue Service, a declaration that the employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and a statement of the number of such plans and the number of employees in each, and

(2) Providing plan documents, if any, to the Secretary upon request as required by section 104(a)(6) of the Act. Only one statement need be filed for each employer maintaining one or more of the plans described in paragraph (d) of this section. For plans in existence on May 4, 1975, the statement shall be filed on or before August 31, 1975. For a plan to which part 1 of Title I of the Act becomes applicable after May 4, 1975, the statement shall be filed within 120 days after the plan becomes subject to Part 1.

(c) Filing Address. Statements may be filed with the Secretary of Labor by mailing them addressed to: Top Hat Plan Exemption, Employee Benefits Security Administration, Room N-1513, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, or by delivering it during normal working hours to the Employee Benefits Security Administration, Room N-1513, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC.

(d) Application. The alternative form of compliance described in paragraph (b) of this section is available only to employee pension benefit plans—

(1) Which are maintained by an employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and

(2) For which benefits

(i) are paid as needed solely from the general assets of the employer,

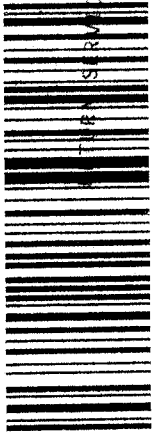
(ii) are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in any State, or

(iii) both.

40 Fed. Reg. 34533, Aug. 15, 1975, as amended at 54 Fed. Reg. 8629, Mar. 1, 1989; 67 Fed. Reg. 776, Jan. 7, 2002

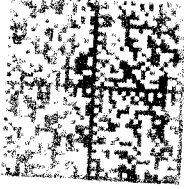
C. Mitzenmacher
Racespace
9725 Datapoint
SAT 78229

CERTIFIED MAIL™



RETURN SERVICE REQUESTED

PRESORTED
FIRST CLASS



NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES

016H15504129

\$05.320

11/24/2008

Mailed From: 79200

US POSTAGE

Top Hat Plan Exemption
Employee Benefits Security Admin, Rem. N-1513
US Department of Labor
200 Constitution Ave NW
Washington DC 20210

