Mail Stop 3720

By U.S. Mail and facsimile to (303) 296-2782

Stephen E. Brilz VP-Deputy General Counsel Qwest Communications International Inc. 1801 California, Suite 5100 Denver, CO 80202

Re: Qwest Communications International Inc.
Definitive Schedule 14A
Filed March 29, 2007
File No. 001-15577

Dear Mr. Brilz:

We have reviewed your response letter dated October 26, 2007 and have the following comments. Please respond to our comments by January 31, 2008, or tell us by that time when you will provide us with a response. If the comments request revised disclosure in future filings, please confirm in writing that you will comply with the comments in your future filings and also explain to us how you intend to comply. We welcome any questions you may have about our comments or any other aspect of our review.

### <u>Director Compensation—Director Compensation Table, page 16</u>

1. We have considered your response to comment three in our letter dated September 27, 2007. Please provide a more comprehensive analysis as to why each item set forth in the last paragraph on page 18 of your definitive proxy statement should not be included in the director compensation table. Refer to our guidance on perquisites and other personal benefits in Section II.C.1.e.i of SEC Release No. 33-8732A and Question 4.07 of Item 402 of Regulation S-K Compliance and Disclosure Interpretations.

## Compensation of Executive Officers, page 25

## Compensation Discussion and Analysis, page 25

2. We have considered your response to comment four in our letter dated September 27, 2007. We continue to believe that you should discuss more specifically how the committee and the chief executive officer considered the individual

Mr. Stephen E. Brilz Qwest Communications International Inc. January 17, 2008 Page 2

performance, subjective and other mentioned factors resulted in the amounts each officer earned for each compensation element for the last completed fiscal year. For example, you should discuss in the same level of detail as for the chief executive officer the factors considered by the committee for each named executive officer. As another example, for bonus awards, you should explain how the committee's and chief executive officer's evaluations of individual performance resulted in the individual performance percentage for each named executive officer. Please confirm your understanding that you should more specifically discuss and analyze the factors considered by the committee and chief executive officer in determining compensation amounts for each executive officer.

# Elements of Compensation, page 26

# Total Annual Cash Compensation, page 27

3. We have considered your response to comment five in our letter dated September 27, 2007, but we are unable to fully evaluate your response without more information. Please tell us in your response letter what the specific performance targets and threshold levels are and how the committee determined the corporate performance percentages and individual performance percentages of the named executive officers. Explain more specifically why disclosure of each specific performance target is not material to understanding how the committee arrived at its determination of the actual bonus amounts awarded and why disclosure of each performance target would result in competitive harm.

Please contact me at (202) 551-3350 with any questions.

Sincerely,

Kathleen Krebs Special Counsel