

CHARTER OF THE AUDIT COMMITTEE  
of the  
BOARD OF DIRECTORS  
of  
QWEST COMMUNICATIONS INTERNATIONAL INC.

1. **Purpose.** The purpose of the Committee is to assist the Board of Directors (the “Board”) of Qwest Communications International Inc. (the “Company”) in overseeing the accounting and financial reporting processes of the Company and audits of the financial statements of the Company, including (a) the integrity of the Company’s financial statements, (b) the Company’s compliance with legal and regulatory requirements, (c) the independent public accountants’ qualifications and independence, and (d) the performance of the Company’s internal audit function and independent public accountants.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company’s financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles (“GAAP”) and applicable rules and regulations. These are the responsibilities of management and the independent public accountants.

2. **Membership.** The Committee will be comprised of three or more directors. All members of the Committee will be directors who meet the independence requirements set forth in the Corporation’s Guidelines on Significant Governance Issues and any additional requirements for independence or knowledge for audit committee members set forth in applicable law, including under Section 301 of the Sarbanes-Oxley Act of 2002, Rule 10A-3(b)(1) of the Exchange Act of 1934 and any other rules issued by the Securities and Exchange Commission (the “SEC”) or the New York Stock Exchange. The members of the Committee will be appointed and removed by and serve at the discretion of the Board. The Chairperson of the Committee will be appointed by the Board. A Committee member may not simultaneously serve on the audit committee of more than two other public companies. At least one member of the Committee must qualify as an “audit committee financial expert”, as described in Item 401(h) of Regulation S-K of SEC rules, and the Company must disclose in the periodic reports required by Section 13(a) of the Securities Exchange Act of 1934 (the “Act”) whether or not it has at least one member who is an audit committee financial expert.
3. **Specific Responsibilities and Duties.** The Board delegates to the Committee the express authority to do the following:

### 3.1 Independent Public Accountants

- (a) **Selection; Fees.** Be solely responsible for the appointment, compensation, retention and oversight of the work of the independent public accountants (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work, and, where appropriate, terminate and replace the independent public accountants. Such independent public accountants shall report directly to and be ultimately accountable to the Committee.
- (b) **Scope of Audit.** Review, evaluate and approve the annual engagement proposal of the independent public accountants (including the proposed scope and approach of the annual audit).
- (c) **Pre-Approval of Audit and Non-Audit Services.** Pre-approve all auditing services and all non-auditing services to be performed by the independent public accountants. The independent public accountants shall not be retained to perform the prohibited non-audit functions listed on Exhibit A. Such pre-approval can be given as part of the Committee's approval of the scope of the engagement of the independent public accountants or on an individual basis. The approved non-auditing services must be disclosed in the Company's periodic public reports required by Section 13(a) of the Act. The pre-approval of non-auditing services can be delegated by the Committee to one or more of its members, but the decision must be presented to the full Committee at the next scheduled meeting.
- (d) **Statement from Independent Public Accountants.** Obtain and review from the independent public accountants at least annually a formal written statement regarding:
  - (i) the independent public accountants' internal quality-control procedures;
  - (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the independent public accountants, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent public accountants, and any steps taken to deal with any such issues; and

- (iii) all relationships between the independent public accountants and the Company.
- (e) Discussions as to Independence. Actively engage in a dialogue with the independent public accountants with respect to any relationships or services that may impact the objectivity, or adversely affect the independence, of the independent public accountants, and if so determined by the Committee, recommend that the Board take appropriate action in response to the independent public accountants' report to satisfy itself of the independent public accountants' independence.
- (f) Lead Audit Partner Review, Evaluation and Rotation. Ensure that the lead audit partner having primary responsibility for the audit and the reviewing audit partner of the independent public accountants are rotated as required by applicable law.
- (g) Audit Team. Review the experience and qualifications of the senior members of the independent public accountants' team. Ensure that adequate resources exist to perform the audit.
- (h) Hiring Policies. Set clear hiring policies for employees and former employees of the independent public accountants to assure independence as required by the NYSE and applicable law.
- (i) Review Problems. Regularly review with the independent public accountants any audit problems or difficulties the independent public accountants may have encountered and management's responses, including: (i) any restrictions on the scope of activities or access to required information; (ii) any significant disagreements with management; (iii) any accounting adjustments noted or proposed by the independent public accountants; (iv) any communications between the independent public accountants and their national office respecting auditing or accounting issues presented by the engagement; v) any "management" or "internal control" letter issued, or proposed to be issued, by the independent public accountants to the Company; (vi) any changes required in the planned scope of the internal audit; (vii) any recommendations made by the independent public accountants as a result of the audit; and (viii) the responsibilities, budget and staffing of the Company's internal audit functions.
- (j) Related Party Transactions. Review and approve related party transactions in cases where the rates and other material terms of such transactions are not generally available to other third parties.

### 3.2 Financial Reporting

- (a) **Annual Financials.** Review and discuss with management and the independent public accountants the Company's annual audited financial statements, (including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"), any unusual or non-recurring items, the nature and substance of significant reserves, the adequacy of internal controls and other matters that the Committee deems material prior to the public release of such information. Obtain from the independent public accountants assurance that the audit was conducted in a manner consistent with Section 10A of the Act, as amended. Recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.
- (b) **Quarterly Financials.** Review and discuss with management and the independent public accountants the Company's quarterly financial statements (including the Company disclosure under Management's Discussion and Analysis of Financial Condition and Results of Operations") and the results of the independent public accountants' reviews of the quarterly financial statements), prior to the public release of such information.
- (c) **Accounting Principles.** Review with management and the independent public accountants material accounting principles applied in financial reporting, including any material changes from principles followed in prior years and any items required to be communicated by the independent public accountants in accordance with AICPA Statement of Auditing Standards ("SAS") 61 in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of major control deficiencies.
- (d) **Judgments.** Review reports prepared by management and by the independent public accountants of significant accounting and financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including an analysis of the effect of alternative GAAP methods and off-balance-sheet structures on the Company's financial statements and a description of any transaction as to which management obtained an SAS No. 50 letter.
- (e) **Press Releases.** Discuss and review with management prior to release any earnings announcements, as well as financial information and earnings guidance provided to analysts and rating agencies.

- (f) Regulatory Developments. Review with management and the independent public accountants the effect of regulatory and accounting initiatives on the Company's financial statements.

### 3.3 Internal Audit and Risk Management.

- (a) Internal Audit. Review the budget, qualifications, activities, effectiveness and organizational structure of the internal audit function, including:
  - (i) The charter of the internal audit function, to reasonably assure that it is consistent with that recommended by the Institute of Internal Auditors;
  - (ii) The resources provided to the internal audit group, to reasonably assure that the internal audit group has sufficient resources to carry out its charter;
  - (iii) Any material deficiency in internal controls or internal reporting procedures discovered by the internal or external auditors;
  - (iv) the performance, appointment and replacement of the lead internal auditor; and
  - (v) summaries of material internal audit reports and management's responses.
- (b) Risk Management. Discuss policies with respect to risk assessment and risk management periodically with the management, internal auditors, and independent public accountants, and the Company's plans to monitor, control and minimize such risks and exposures. At least annually, evaluate, and, if necessary, recommend the replacement of, the Vice President of Internal Audit.
- (c) Compliance Programs. Develop, monitor and reassess from time to time a Corporate Compliance Program and Code of Conduct for employees, and, to the extent not covered by the Corporate Compliance Program and Codes of Conduct, a Code of Ethics for senior financial officers, and make decisions with respect to any requested changes to or waivers of such program and codes. At least annually, evaluate, and, if necessary, recommend the replacement of, the Chief Compliance Officer.

- (d) Corporate Approvals Policy. Recommend to the Board for approval a corporate authorities/approvals policy.
- (e) Annual Evaluations. Require and review periodic evaluations of the Company's internal control and corporate compliance structures to reasonably determine, at a minimum, that:
  - (i) components of the Company's internal control and corporate compliance structures are regularly evaluated;
  - (ii) such evaluations are performed by qualified personnel; and
  - (iii) such evaluations have reasonable scope and depth of coverage and are conducted with sufficient frequency.
- (f) Review of Corrective Actions. Review corrective actions taken by the Company when significant internal control or corporate compliance problems are reported to reasonably determine that such actions are sufficient under the circumstances.

#### 3.4 Financial Reporting Processes.

- (a) Internal and External Controls. In consultation with the independent public accountants, the Company's internal auditors, and financial and accounting personnel, review the integrity, adequacy and effectiveness of the Company's accounting and financial controls, both internal and external, and elicit any recommendations for the improvement of such internal control procedures or particular areas where new or more detailed controls or procedures are desirable. The Committee shall make an annual assessment of the internal financial disclosure procedures of the Company. The Committee may retain an independent consultant who is not the company's current independent public accountant to assist in evaluating the company's internal financial disclosure procedures.
- (b) Consider Changes. Consider and approve, if appropriate, major changes to the Company's accounting principles and practices as suggested in writing by the independent public accountants, management or the internal auditors.
- (c) Reporting Systems. Establish regular and separate systems of reporting to the Committee by each of (i) management, (ii) the independent public accountants

and (iii) the internal auditors regarding any significant judgments made in management's preparation of the financial statements and the view of each as to appropriateness of such judgments.

- (d) Reports. Obtain and review timely reports from the independent public accountants regarding:
  - (i) all critical accounting policies and practices to be used by the Company;
  - (ii) all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent public accountants; and
  - (iii) all other material written communications between the independent public accountants and management, including any management letter or schedule of unadjusted differences.

### 3.5 Legal and Regulatory Compliance

- (a) SEC Report. Prepare the annual report included in the Company's proxy statement as required by the proxy rules under the Act.
- (b) Reports from Others. Periodically obtain reports from management, auditors, the general counsel, tax advisors or any regulatory agency regarding regulatory compliance, transactions with affiliates, and other legal matters that may have a material impact on financial statements and the consideration of those matters in preparing the financial statements.
- (c) Complaints. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of concerns regarding accounting or auditing matters.
- (d) General Counsel. Review with the general counsel legal matters that may have a material effect on the Company's financial statements or compliance policies.

### 3.6 Other

- (a) Recommendations; Reports. Regularly report to the Board on the Committee's activities and make appropriate recommendations.
  - (b) Evaluation. Annually evaluate the performance of the Committee.
  - (c) Review and Publication of Charter. Review and reassess the adequacy of this Charter at least annually and recommend any proposed changes to the Board, as appropriate, and publish the Charter as required by applicable law.
- 4. Meetings, Minutes, and Reports.
  - 4.1 Executive Sessions. The Committee shall meet with the independent public accountants, internal auditors and management in separate executive sessions regularly (with such frequency as it determines) to discuss any matters that the Committee or these groups believe should be discussed privately.
  - 4.2 Other Meetings. Other meetings will be with such frequency, and at such times, as its Chairperson, or a majority of the Committee, determines, but shall meet at least quarterly. A special meeting of the Committee may be called by the Chairperson or upon the request of any two Committee members. The agenda of each meeting will be prepared by the Chairperson and circulated to each member prior to the meeting date. Unless the Committee or the Board adopts other procedures, the provisions of the Company's Bylaws applicable to meetings of Board committees will govern meetings of the Committee.
  - 4.3 Minutes. Minutes of each meeting will be kept, which will reflect any actions taken or any directions given to management or the independent public accountants.
- 5. Subcommittees. The Committee has the power to appoint and delegate matters to subcommittees, but no subcommittee will have any final decision-making authority on behalf of the Board or the Committee.
- 6. Reliance; Experts; Cooperation; Funding.
  - 6.1 Retention of Independent Counsel and Advisors. The Committee has the power, in its sole discretion, to retain at the Company's expense such independent counsel, advisors and experts as it deems necessary or appropriate to carry out its duties.
  - 6.2 Reliance Permitted. The Committee will act in reliance on management, the Company's independent public accountants, internal auditors, and advisors and experts, as it deems necessary or appropriate to enable it to carry out its duties.

- 6.3** Investigations. The Committee has the power, in its discretion, to conduct any investigation it deems necessary or appropriate to enable it to carry out its duties.
- 6.4** Required Participation of Employees. The Committee shall have unrestricted access to the Company's employees, independent public accountants, internal auditors, internal and outside counsel, and may require any employee of the Company or representative of the Company's outside counsel or independent public accountants to attend a meeting of the Committee or to meet with any members of the Committee or representative of the Committee's counsel, advisors or experts.

6.5 Funding. The Committee shall determine the appropriate funding to be provided by the Company for payment of (i) compensation to the independent public accountants engaged by the Company; (ii) compensation to any advisors employed by the Committee, and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

[E N D]

CC1:583213

## EXHIBIT A

### Prohibited Non-Audit Services

1. Bookkeeping or other services related to the accounting records or financial statements of the Company;
2. Financial information systems design and implementation;
3. Appraisal or valuation services, fairness opinions, or contribution-in-kind reports;
4. Actuarial services;
5. Internal audit outsourcing services;
6. Management functions or human resources;
7. Broker or dealer, investment advisor, or investment banking services;
8. Legal services and expert services unrelated to the audit; and
9. Any other services that the Public Company Accounting Oversight Board to be formed pursuant to the Sarbanes-Oxley Act of 2002 determines, by regulation, is impermissible.