

ROGERS COMMUNICATIONS INC

Form 40-F

March 30, 2007

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington D.C. 20549
FORM 40-F

(Check one)

Registration Statement pursuant to Section 12 or the Securities Exchange Act of 1934.

Annual Report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934.
For the fiscal year ended December 31, 2006

Commission file number 001-10805
Rogers Communications Inc.

(Exact Name of Registrant as Specified in Its Charter)
Not Applicable

(Translation of Registrant's Name Into English (if Applicable))
British Columbia

(Province or Other Jurisdiction of Incorporation or Organization)
4812, 4813, 4822, 4832, 4833, 4841

(Primary Standard Industrial Classification Code Number (if Applicable))
Not Applicable

(I.R.S. Employer Identification Number (if Applicable))

333 Bloor Street East, 10th Floor
Toronto, Ontario M4W 1G9

(416) 935-7777

(Address and Telephone Number of Registrant's Principal Executive Offices)

CT Corporation System
111 Eighth Avenue, 13th Floor
New York, New York 10011

(212) 894-8400

(Name, Address and Telephone Number of Agent For Service in the United States)
Securities registered or to be registered pursuant to Section 12(b) of the Act:

Class B Non-Voting

New York Stock Exchange

Not Applicable

Not Applicable

Securities registered or to be registered pursuant to Section 12(g) of the Act:
Not Applicable

(Title of Class)

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act:
Class B Non-Voting Shares

For annual reports, indicate by check mark the information filed with this form:

Annual Information Form

Audited Annual Financial Statements

Indicate the number of outstanding shares of each of the issuer's classes of capital
or common stock as of the close of the period covered by the annual report:

112,467,648 Class A Voting shares; 523,231,804 Class B Non-Voting shares.

Indicate by check mark whether the registrant by filing the information contained in this form is also thereby
furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the *Securities Exchange Act of 1934*
(the Exchange Act). If Yes is marked, indicate the file number assigned to the registrant in connection with such rule.

Yes No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of
the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file
such reports); and (2) has been subject to such filing requirements for the past 90 days.

Yes No

DISCLOSURE CONTROLS AND PROCEDURES

The disclosure provided under the heading *Disclosure Controls and Procedures* on page 82 of Exhibit 99.2: Management's Discussion and Analysis is incorporated by reference herein.

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

The disclosure provided under the heading *Management's Report on Internal Control Over Financial Reporting* on page 82 of Exhibit 99.2: Management's Discussion and Analysis is incorporated by reference herein.

CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING AND DISCLOSURE CONTROLS AND PROCEDURES

The disclosure provided under the heading *Changes in Internal Control Over Financial Reporting and Disclosure Controls and Procedures* on page 82 of Exhibit 99.2: Management's Discussion and Analysis is incorporated by reference herein.

ATTESTATION REPORT OF THE REGISTERED PUBLIC ACCOUNTING FIRM

The disclosure provided under the heading *Report of Independent Registered Public Accounting Firm* of Exhibit 99.2: Management's Discussion and Analysis is incorporated by reference herein.

AUDIT COMMITTEE FINANCIAL EXPERT

The Board of Directors of Rogers Communications Inc. has determined that the Company has at least one audit committee financial expert, (as defined in the general instruction 8(b) of Form 40-F), serving on its Audit Committee. The audit committee financial expert is John H. Clappison, who has been determined by the Board to be an independent director. The Board's determination does not impose greater duties, obligations or liabilities on Mr. Clappison nor does it affect the duties, obligations or liabilities of other members of the Audit Committee or Board. See also Item 17 Audit Committee, of the Company's Annual Information Form, attached as Exhibit 99.1.

CODE OF CONDUCT AND ETHICS

The Company has adopted a Code of Conduct and Ethics that applies to all directors and Business Conduct Guidelines that apply to all officers and employees (the Codes). The Codes have been posted on the Rogers website under the Corporate Governance Rogers Communications Inc. section at www.rogers.com. A copy of the Codes will be provided upon request to Investor Relations, 333 Bloor Street East, 10th Floor, Toronto, Ontario, M4W 1G9.

PRINCIPAL ACCOUNTANT FEES AND SERVICES

The following table presents fees for professional services rendered by KPMG LLP to the Company for the audit of the Company's annual financial statements for 2006 and 2005, and fees billed for other services rendered by KPMG LLP, during the period from January 1, 2005 to December 31, 2006.

Auditors Fees

| | Year ended December 31, | |
|-----------------------|--------------------------------|------------------|
| | 2006 | 2005 |
| Audit Fees(1) | \$ 8,829,138 | \$ 4,702,838 |
| Audit-related fees(2) | 1,070,834 | 442,400 |
| Tax Fees(3) | 703,719 | 721,608 |
| All other fees(4) | 0 | 40,000 |
| Total | \$ 10,603,691 | \$ 5,906,846 |

NOTES:

- (1) Consist of fees related to statutory audits, related audit work in connection with registration statements and other filings with various regulatory authorities, quarterly reviews of interim financial statements and accounting consultations related to audited financial statements.
- (2) Consist mainly of regulatory audits and reviews, advice relating to compliance with Canadian and U.S. rules on internal controls and other specified procedures audits.
- (3) Consist of fees for tax consultation and compliance services.
- (4) Consist mainly of fees for audits of the conversion of IT-related systems.

The Company's policy regarding pre-approval of all audit, audit-related and non-audit services is based upon compliance with the Sarbanes-Oxley Act of 2002, and subsequent implementing rules promulgated by the SEC. None of the audit related fees, tax fees or all other fees described in the table above were approved by the Audit Committee pursuant to paragraph (c)(7)(i)(C) of Rule 2-01 of Regulation S-X.

The following is the pre-approval process:

1. Annually the Company will provide the Audit Committee with a list of the audit-related and non-audit services that may be provided by the auditor during the year to the Company. The Audit Committee will review the services with the auditor and management, considering whether the provision of the service is compatible with maintaining the auditor's independence.
2. Management may engage the auditor for specific engagements that are included in the list of pre-approved services referred to above if the estimated fees do not exceed (i) \$100,000 per engagement or (ii) \$500,000 per quarter in aggregate amount on a consolidated basis for the Company.
3. The Audit Committee delegates authority to the Chairman of the Audit Committee to approve requests for services not included in the pre-approved list of services or for services not previously pre-approved by the Audit Committee. Any services approved by the Chairman will be reported to the full Audit Committee at the next meeting.
4. A review of all audit and non-audit services and fees rendered to the Company and its subsidiaries by KPMG LLP will be reviewed each quarter by the Audit Committee.

OFF-BALANCE SHEET ARRANGEMENTS

The Company does not have any off-balance sheet arrangements other than those described under the header

Off-Balance Sheet Arrangements on page 45 and the cross-currency interest rate exchange agreements described under the heading Interest Rate and Foreign Exchange Management on pages 41-43 of the 2006 Management's Discussion and Analysis filed with the Securities and Exchange Commission on March 30, 2007 as Exhibit 99.2 to the Company's Form 6-K and incorporated by reference herein.

TABULAR DISCLOSURE OF CONTRACTUAL OBLIGATIONS

The information provided under the heading Commitments and Other Contractual Obligations set forth on page 44 of the Management's Discussion and Analysis filed with the Securities and Exchange Commission on March 30, 2007 as Exhibit 99.2 to the Company's Form 6-K is incorporated by reference herein.

IDENTIFICATION OF AUDIT COMMITTEE

Our Board of Directors has established an Audit Committee. The Audit Committee consists of five directors; Messrs Besse, Birchall, Clappison, Wansbrough and Watson who are appointed annually by our Board of Directors. Further disclosure is provided under Item 17.2 Composition of the Audit Committee in Exhibit 99.1 Annual Information Form.

UNDERTAKING AND CONSENT TO SERVICE OF PROCESS

Rogers Communications Inc. undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the Commission staff, and to furnish promptly, when requested to do so by the Commission staff, information relating to: the securities registered pursuant to Form 40-F; the securities in relation to which the obligation to file an annual report on Form 40-F arises; or transactions in said securities.

Rogers Communications Inc. has previously filed with the Commission a Form F-X in connection with its securities. Any change to the name or address of the Company's agent for service of process shall be communicated promptly to the Commission by amendment to the Form F-X referencing the file number of the Company.

SIGNATURES

Pursuant to the requirements of the Exchange Act, the registrant certifies that it meets all of the requirements for filing on Form 40-F and has duly caused this annual report to be signed on its behalf by the undersigned, thereto duly authorized.

Registrant Rogers Communications
Inc.

By /s/ Edward S. Rogers

/s/ William W. Linton

Edward S. Rogers
President and Chief Executive
Officer

William W. Linton
Senior Vice President, Finance and Chief Financial Officer

Date March 28, 2007

EXHIBIT INDEX

| Exhibit Number | Description |
|-----------------------|---|
| 23.1 | Independent Auditors Consent |
| 31.1 | Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 |
| 31.2 | Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 |
| #32.1 | Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 |
| 99.1 | Annual Information Form |
| 99.2 | Management's Discussion and Analysis for the fiscal year ended December 31, 2006, including annual audited consolidated financial statements filed with the Securities and Exchange Commission (SEC) under cover of a Form 6-K dated March 30, 2007. |
| 99.3 | Notice of Articles of Rogers Communications Inc. issued December 15, 2006 to (i) remove the par value on the Class B Shares; and (ii) to increase the authorized capital of the Class A Shares, in order to permit the subdivision of the Class A Voting Shares and Class B Non-Voting Shares on a two-for-one basis. |

This exhibit shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference on any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, whether made before or after the date hereof and irrespective of any general incorporation language in any filings.