



Securities registered or to be registered pursuant to Section 12(b) of the Act:

Class B Non-Voting  
Not Applicable

New York Stock Exchange  
Not Applicable

Securities registered or to be registered pursuant to Section 12(g) of the Act:

Not Applicable

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(Title of Class)

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act:

Class B Non-Voting Shares

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

R 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:

112,462,014 Class A Voting shares; 527,004,533 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  R

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  R

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## DISCLOSURE CONTROLS AND PROCEDURES

The disclosure provided under the heading Disclosure Controls and Procedures on page 54 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 54 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 55 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](http://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 2007 and 2006, and fees billed for other services rendered by KPMG LLP, during the period from January 1, 2006 to December 31, 2007.

Auditors' Fees

Year ended December 31,	
2007	2006

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Audit Fees(1)	\$ 8,113,406	\$ 8,829,138
Audit-related Fees(2)	978,738	1,070,834
Tax Fees(3)	2,408,660	703,719
All Other Fees(4)	183,306	0
Total	\$ 11,684,110	\$ 10,603,691

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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 advice relating to compliance with Canadian and U.S. rules on internal controls, pension plan audits and other specified procedures engagements.
- (3) Consist of fees for tax consultation and compliance services, including indirect taxes.
- (4) Consist mainly of fees for French translation of certain filings with regulatory authorities and operational advisory and risk management services.

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 listing 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 32 of the "2007 Management's Discussion and Analysis" filed with the Securities and Exchange Commission on March 4, 2008 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 32 of the "Management's Discussion and Analysis" filed with the Securities and Exchange Commission on March 4, 2008 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.

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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  
Edward S. Rogers  
President and Chief Executive Officer

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

Date March 4, 2008

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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 for the fiscal year ended December 31, 2007
99.2	Management's Discussion and Analysis for the fiscal year ended December 31, 2007, including annual audited consolidated financial statements filed with the Securities and Exchange Commission ("SEC") under cover of a Form 6-K dated March 4, 2008.

# 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.