

ROGERS COMMUNICATIONS INC

Form 40-F/A

July 15, 2005

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**SECURITIES AND EXCHANGE COMMISSION  
Washington D.C. 20549  
FORM 40-F/A  
Amendment No. 1**

(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, 2004**

Commission file number

**Rogers Communications Inc.**

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(Exact Name of Registrant as Specified in Its Charter)

**Not Applicable**

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

**British Columbia**

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(Province or Other Jurisdiction of Incorporation or Organization)

**4812, 4813, 4822, 4832, 4833, 4841**

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(Primary Standard Industrial Classification Code Number (if Applicable))

**Not Applicable**

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

**333 Bloor Street East, 10th Floor  
Toronto, Ontario M4W 1G9 (416) 935-7777**

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(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

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(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:

| Title of Each Class | Name of Each Exchange on Which Registered |
|---------------------|---|
|---------------------|---|

**Not Applicable**

**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:

**Convertible Debentures due 2005; 10.50% Senior Notes due 2006;  
Class B Non-Voting Shares**

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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:

**56,235,394 Class A Voting shares; 218,979,074 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  82- \_\_\_\_\_ 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 preceeding 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

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**EXPLANATORY NOTE**

Rogers Communications Inc. (the Company) is filing this Amendment No. 1 to its Annual Report on Form 40-F for the year ended December 31, 2004 (the 2004 Annual Report), which was filed with the Securities and Exchange Commission on March 18, 2005, to (a) clarify information included under the heading Disclosure Controls and Procedures and (b) incorporate by reference the amended Management's Discussion and Analysis and audited financial statements of the Company for the year ended December 31, 2004, which were filed with the Securities and Exchange Commission on Form 6-K/A on May 26, 2005. We are filing the amended 2004 Annual Report in its entirety. This Amendment No. 1 does not reflect events occurring after the original filing of the 2004 Annual Report or modify or update the disclosures therein in any way other than as described above.

**DISCLOSURE CONTROLS AND PROCEDURES**

As of the end of the period covered by this report (the Evaluation Date), Rogers Communications Inc. (the Company) conducted an evaluation (under the supervision and with the participation of the Company's management, including the chief executive officer and chief financial officer), pursuant to Rule 13a-15 promulgated under the Securities Exchange Act of 1934, as amended (the Exchange Act), of the effectiveness of the design and operation of the Company's disclosure controls and procedures. Based on this evaluation, the Company's chief executive officer and chief financial officer concluded that as of the Evaluation Date such disclosure controls and procedures were effective.

Since the last evaluation by the Company's management of the Company's internal controls, there have been no changes in the internal controls or in other factors that could significantly affect the internal controls that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

**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 J. Christopher C. Wansbrough.

**CODE OF ETHICS**

The Company has adopted a code of ethics that applies to all directors and officers. The code of ethics has 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 code of ethics 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 2004 and 2003, and fees billed for other services rendered by KPMG LLP, during the period from January 1, 2003 to December 31, 2004.

|            | <b>2004</b> | <b>2003</b> |
|------------|-------------|-------------|
|            | (\$)        | (\$)        |
| Audit fees | 4,588,061   | 2,387,383   |

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|                                   |           |           |
|-----------------------------------|-----------|-----------|
| Audit-related fees <sup>(1)</sup> | 759,696   | 386,006   |
| Tax fees <sup>(2)</sup>           | 1,166,735 | 913,824   |
| All other fees <sup>(3)</sup>     |           | 96,039    |
| Total                             | 6,514,492 | 3,783,252 |

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(1) Audit-related services consist principally of audits of pension plans, non-statutory audits of financial information and other regulatory assurance and assistance engagements.

(2) Tax fees consist of fees for tax consultation and compliance services.

(3) All other fees consist principally of fees for services related to French translation.

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.

The following is the pre-approval process:

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1. Annually the Company will provide the Audit Committee with a list of the audit-related and non-audit services that may be provided 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 the cross-currency interest rate exchange agreements described under the heading "Interest Rate and Foreign Exchange Management" on pages 49-50 of the amended 2004 Management's Discussion and Analysis filed with the Securities and Exchange Commission on May 26, 2005 as Exhibit 99.1 to the Company's Form 6-K/A and incorporated by reference herein.

**TABULAR DISCLOSURE OF CONTRACTUAL OBLIGATIONS**

The information provided under the heading "Commitments and Other Contractual Obligations" set forth on pages 56-57 of the amended Management's Discussion and Analysis filed with the Securities and Exchange Commission on May 26, 2005 as Exhibit 99.1 to the Company's Form 6-K/A is incorporated by reference herein.

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**UNDERTAKING**

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.

**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/ Alan D. Horn

/s/ M. Lorraine Daly

Alan D. Horn  
Vice President, Finance  
and Chief Financial Officer

M. Lorraine Daly  
Vice President, Treasurer

Date             July 15, 2005



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**EXHIBIT INDEX**

| <b>Exhibit<br/>Number</b> | <b>Description</b>  |
|---------------------------|---|
| 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                      | Amended Management's Discussion and Analysis for the fiscal year ended December 31, 2004, including amended annual audited consolidated financial statements, filed with the Securities and Exchange Commission ( SEC ) under cover of a Form 6-K/A dated May 26, 2005. |
| 99.3*                     | Rogers Communications Inc. Business Acquisition Report dated December 24, 2004  |
| *                         | Filed on March 18, 2005 as an exhibit to the Company's Annual Report on Form 40-F for the fiscal year ended December 31, 2004.  |