

Responses to Informal Inquiries from the International Branch

1. *Please explain the capitalization of Rogers Communications, Inc. ("RCI").*

RCI has issued two classes of shares, Class A Voting Shares and Class B Non-Voting Shares. Each RCI Class A Voting Share is entitled to 50 votes per share. The holders of RCI Class B Non-Voting Shares are entitled to receive notice of and attend meetings of RCI shareholders but, except as required by law, are not entitled to vote at such meeting. The RCI Class A Voting Shares may receive a dividend at an annual rate of up to \$0.05 per share only after the Non-Voting Class B Shares have been paid a dividend at an annual rate of \$0.05 per share. The RCI Class A Voting Shares are convertible on a one-for-one basis into Non-Voting Shares.

The RCI Class A Voting Shares and RCI Class B Non-Voting Shares participate equally share-for-share in dividends after payment of an annual dividend of \$0.05 per share for each class, and participate equally share-for-share in any of RCI's remaining assets in the event of RCI's dissolution or winding up (subject to the preference as to dividends in favor of the RCI Class B Non-Voting Shares). RCI has a dividend policy that provides for the payment, each year, of dividends aggregating \$0.10 per share to be payable twice yearly on each outstanding RCI Non-Voting Class B Share and RCI Class A Voting Share held as of the record date, as determined by RCI's board of directors.

2. *Please explain RCI's outstanding shares and main shareholders.*

As of May 1, 2005, 56,235,394 Class A Voting Shares were outstanding. Edward S. Rogers ("Mr. Rogers"), RCI's President and CEO, beneficially owned or controlled 51,116,099 Class A Voting Shares, or approximately 90.9% of RCI's outstanding Class A Shares (of which 46,213,699 Class A Shares are held by E.S.R.I.L. Inc., a company owned by Mr. Rogers). The remainder of the Shares are held publicly. No person other than Mr. Rogers owns or controls 10% or greater Class A Voting Shares.

As of May 1, 2005, 220,472,685 Class B Non-Voting Shares were outstanding. Mr. Rogers beneficially owned or controlled 18,626,225 Class B Non-Voting Shares, or approximately 8.5% of RCI's outstanding Class B Non-Voting Shares. In addition, 2,425,000 Class B Non-Voting Shares were held by trusts for the benefit of Mr. Rogers and/or his family. RCI is not aware of anyone that beneficially owns, directly or indirectly, or exercises control or direction over more than 10% of the outstanding Class B Non-Voting Shares.

Confirmation of current ownership is available at the SEC's website:

<http://www.sedar.com/DisplayCompanyDocuments.do?lang=EN&issuerNo=00003765>

<http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0000733099&owner=include>

3. *Please explain the proposed transaction and conversion process.*

Under a plan of arrangement (the “Arrangement”) pursuant to the Canada Business Corporations Act, RCI and Call-Net Acquisition Inc. (“RCI Subco”), a wholly-owned subsidiary of RCI, will acquire all of the common shares and Class B non-voting shares of Call-Net (the “Call-Net Shares”) which are outstanding immediately prior to the effective time of the Arrangement on the basis of one Class B non-voting share of RCI for each 4.25 Call-Net Shares. Call-Net Shares held by non-taxable holders (“Non-Taxable Holders”), which would generally include non-residents of Canada and entities which are exempt from tax under Part I of the Income Tax Act (Canada), will be acquired by RCI Subco; all other Call-Net Shares will be acquired by RCI. The Arrangement has been structured in this manner so as to obtain favourable tax treatment for RCI, while not disadvantaging holders of Call-Net Shares. Since neither RCI nor Call-Net knows the number of Call-Net Shares held by Non-Taxable Holders, the relative percentages of Call-Net Shares which will be acquired by RCI and RCI Subco under the Arrangement cannot be predicted with any degree of certainty.

Information relating to Call-Net Acquisition Inc.:

Jurisdiction of

Incorporation: British Columbia

Sole Shareholder: Rogers Communications Inc.

Shares Outstanding: 1 common share

Directors: M. Lorraine Daly, Bruce D. Day and David P. Miller

Officers: President and CEO - Edward S. Rogers, O.C.
CFO and Vice-President, Finance - Alan D. Horn
Vice-President, Associate General Counsel - Graeme H. McPhail
Vice-President, Corporate Development - Bruce D. Day
Vice-President, General Counsel and Secretary - David P. Miller
Treasurer and Vice-President - M. Lorraine Daly

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