

PAID MAGAZINE

PUBLISHER'S STATEMENT

Subject to Audit



Audit Bureau
of Circulations



For the six months ended December 31, 2005

Field Served: A bi-weekly sports magazine.

Published by ESPN Inc.

Frequency: 26 times/year

ABC Member # 04-0292-5

ESPN The Magazine

Paid Magazine
Publisher's Statement

For 6 months ended December 31, 2005

AVERAGE PAID CIRCULATION

1	Total Average Paid Circulation:		1,894,193
		% of Total	
	Subscriptions (Individual): See Par. 9(c)	1,865,179	98.5
	Single Copy Sales:	29,014	1.5
	Total Paid	1,894,193	100.0
	Paid Advertising Rate Base/Circulation Guarantee:		1,850,000
	% Above/Below Rate Base (+/-)		2.4

PRICES

2 Prices effective during the six month period ending December 31, 2005

Publisher's Suggested 1 year price	\$26.00
Average Single Copy cover price	\$4.99

2A AVERAGE PRICE

Represents the price of individual subscriptions sold during the 12 month period ending June 30, 2005

Average subscription price:	Net	Gross
Per Copy	\$0.98	\$0.94 (optional)
Annualized (26 issue frequency)	\$25.56	\$24.42 (optional)

Publisher's Suggested 1 year price in effect for average price period, \$26.00.

2B SUPPLEMENTAL ANALYSIS OF PRICES

Gross individual subscriptions sold in the six month period ended December 31, 2005 at below 35% of average net price.

None Claimed

ANALYSIS OF TOTAL NEW AND RENEWAL SUBSCRIPTIONS

3 Total gross individual subscriptions (new and renewal) sold in the six month period ended December 31, 2005

A. DURATION		%	C. CHANNELS		%
(a) One to six months (1 to 13 issues)	513,130	29.9	(a) Ordered by mail and/or direct request (may include direct mail, renewal mail, insert cards, television, direct mail agents, Internet and e-mail, etc.)	1,280,002	74.6
(b) Seven to eleven months (14 to 23 issues)	63,905	3.7	(b) Ordered through salespeople:		
(c) Twelve months (24 to 26 issues)	784,490	45.7	1. Catalog agencies and individual agents - includes institutional and library subscriptions.....	1,836	0.1
(d) Thirteen to twenty-four months	205,645	12.0	2. Publisher's own and independent salespeople - includes sales through both direct personal contact and telemarketing efforts for consumer and trade subscriptions	302,507	17.6
(e) Twenty-five months and more	149,340	8.7	3. Members of schools, churches, fraternal and similar organizations - includes fund raising programs directed to individuals.....	132,165	7.7
Total Subscriptions Sold in Period	1,716,510	100.0	(c) Association members.....	None	
			Total Subscriptions Sold in Period	1,716,510	100.0
B. USE OF PREMIUMS					
(a) Ordered without premium	1,647,280	96.0			
(b) Ordered with material reprinted from this publication.....	None				
(c) Ordered with other premiums, See Par. 9(d)	69,230	4.0			
Total Subscriptions Sold in Period	1,716,510	100.0			

ANALYSIS OF AVERAGE CIRCULATION

4A PAID BY ISSUES

Issue	Subscriptions	Single Copy Sales	Total Paid	Issue	Subscriptions	Single Copy Sales	Total Paid		
July	4	1,848,501	29,753	1,878,254	Oct.	10	1,850,085	28,186	1,878,271
	18	1,849,307	23,767	1,873,074		24	1,864,673	27,801	1,892,474
Aug.	1	1,841,434	26,134	1,867,568	Nov.	7	1,865,771	32,316	1,898,087
	15	1,858,285	32,929	1,891,214		21	1,884,934	31,366	1,916,300
	29	1,879,935	34,641	1,914,576	Dec.	5	1,857,923	29,414	1,887,337
Sept.	12	1,868,058	26,561	1,894,619		19	1,888,136	32,409	1,920,545
	26	1,890,284	21,907	1,912,191					

4B SUPPLEMENTAL ANALYSIS OF AVERAGE PAID CIRCULATION

The following averages, as reported below, are included in Par. 1 and annotated here per applicable rules. See Par. 9 for full explanation.

Subscriptions:

Partnership (Deductible)	1,828
Partnership (Non-Deductible)	1,585
Sponsored Sales	101,490

AVERAGE CIRCULATION of Regional, Metro and Demographic Editions

5

None

POST EXPIRATION COPIES

6

(a) Average number of copies served on subscriptions not more than three months after expiration. None

GEOGRAPHIC DATA for the August 29, 2005 Issue

7A

Paid circulation of this issue was 1.1% greater than the total average paid circulation.

Analysis by ABCD County

County Size	% of Households	Paid Circulation	% of Total Circulation	Index (% of Circulation/ % of Households)
A	40	775,782	41.2	103
B	30	598,384	31.7	106
C	15	273,056	14.5	97
D	15	237,576	12.6	84

County Size Group Definitions by the A.C. Nielsen Company- Data for the coterminous 48 states.

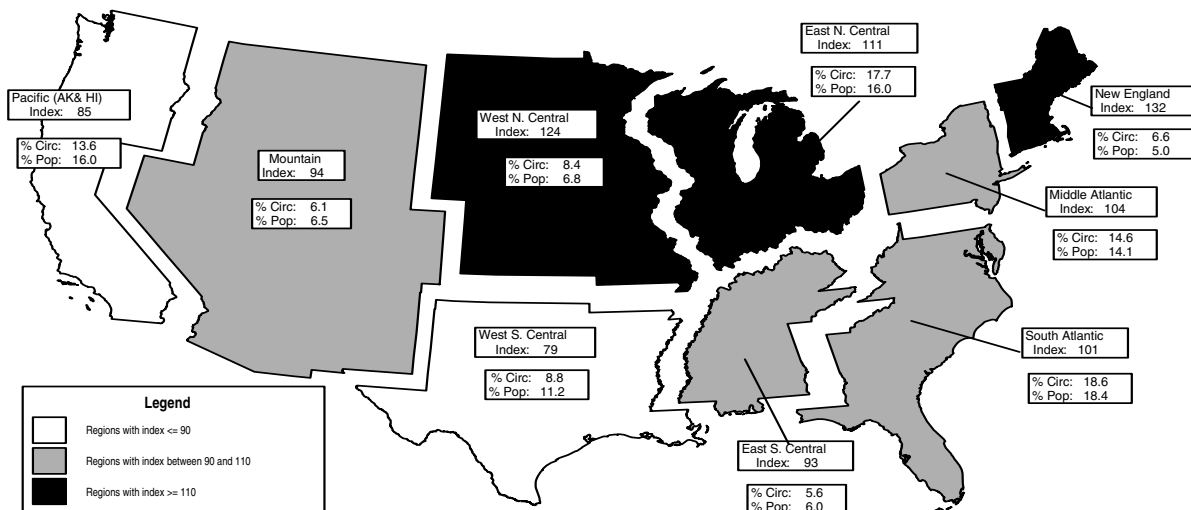
Analysis by State/Province

STATE	PAID CIRCULATION			% OF CIRC.
	SUBSCRIP-TIONS	SINGLE COPY SALES	TOTAL PAID	
Maine	9,093	108	9,201	
New Hampshire	10,285	98	10,383	
Vermont	4,568	46	4,614	
Massachusetts	57,722	1,446	59,168	
Rhode Island	8,789	156	8,945	
Connecticut	32,190	416	32,606	
NEW ENGLAND	122,647	2,270	124,917	6.6
New York	118,008	2,408	120,416	
New Jersey	58,705	2,255	60,960	
Pennsylvania	94,337	846	95,183	
MIDDLE ATLANTIC	271,050	5,509	276,559	14.6
Ohio	91,760	823	92,583	
Indiana	46,191	459	46,650	
Illinois	85,081	2,944	88,025	
Michigan	70,417	865	71,282	
Wisconsin	37,582	272	37,854	
EAST N. CENTRAL	331,031	5,363	336,394	17.7
Minnesota	42,033	593	42,626	
Iowa	28,074	159	28,233	
Missouri	39,434	561	39,995	
North Dakota	4,870	28	4,898	
South Dakota	6,652	24	6,676	
Nebraska	15,446	143	15,589	
Kansas	21,310	160	21,470	
WEST N. CENTRAL	157,819	1,668	159,487	8.4
Delaware	6,402	104	6,506	
Maryland	42,398	468	42,866	
District of Columbia	5,130	193	5,323	
Virginia	53,975	637	54,612	
West Virginia	8,754	87	8,841	
North Carolina	56,988	638	57,626	
South Carolina	24,451	296	24,747	
Georgia	51,689	1,104	52,793	
Florida	97,244	2,274	99,518	
SOUTH ATLANTIC	347,031	5,801	352,832	18.6
Kentucky	26,840	189	27,029	
Tennessee	35,377	2,606	37,983	
Alabama	26,624	179	26,803	
Mississippi	15,292	45	15,337	
EAST S. CENTRAL	104,133	3,019	107,152	5.6
Arkansas	11,955	134	12,089	
Louisiana	25,129	290	25,419	
Oklahoma	19,461	254	19,715	
Texas	108,307	2,343	110,650	
WEST S. CENTRAL	164,852	3,021	167,873	8.8

STATE	PAID CIRCULATION			% OF CIRC.
	SUBSCRIP-TIONS	SINGLE COPY SALES	TOTAL PAID	
Montana	6,359	130	6,489	
Idaho	6,217	66	6,283	
Wyoming	3,753	24	3,777	
Colorado	31,318	619	31,937	
New Mexico	9,729	83	9,812	
Arizona	30,001	646	30,647	
Utah	12,786	165	12,951	
Nevada	14,086	383	14,469	
MOUNTAIN	114,249	2,116	116,365	6.1
Alaska	5,043	106	5,149	
Washington	36,357	700	37,057	
Oregon	16,823	416	17,239	
California	185,807	3,116	188,923	
Hawaii	9,168	160	9,328	
PACIFIC	253,198	4,498	257,696	13.6
U.S. Unclassified				
UNITED STATES	1,866,010	33,265	1,899,275	100.0
U.S. Circ. Percent of Grand Total				99.2
Poss. & Other Areas	2,750		2,750	0.1
U.S. & POSS., etc.	1,868,760	33,265	1,902,025	99.3

CANADA				
Newfoundland	36		36	0.7
Nova Scotia	94		94	1.8
Prince Edward Island	34		34	0.6
New Brunswick	92		92	1.7
Quebec	195	30	225	4.2
Ontario	2,597	227	2,824	53.2
Manitoba	255		255	4.8
Saskatchewan	338		338	6.4
Alberta	747	63	810	15.3
British Columbia	469	107	576	10.8
Northwest Territories	16		16	0.3
Nunavut				
Yukon Territory	9		9	0.2
Canadian Unclassified				
TOTAL CANADA	4,882	427	5,309	100.0
Canadian Circ. Percent of Grand Total				0.3
International	1,038	568	1,606	0.1
Other Unclassified				
Military or Civilian Personnel Overseas	5,255	381	5,636	0.3
GRAND TOTAL	1,879,935	34,641	1,914,576	100.0

Index = Geographic Distribution of % Circulation ÷ % Population



ANALYSIS OF ANALYZED NON-PAID

8 This publication does not report analyzed non-paid circulation

EXPLANATORY

9 (a) Publisher Suggested Prices: Average Single Copy: Canada and International, \$5.99. Subscriptions: U.S., 2 yrs. \$52.00; 3 yrs. \$78.00; 4 yrs. \$104.00; 5 yrs. \$130.00. Canada and International, 1 yr. \$45.00; 2 yrs. \$71.00; 3 yrs. \$97.00.

(b) Average non-analyzed non-paid circulation for the 6 month period: 71,858 copies per issue.

(c) Airline Frequent Flyer Mile Subscriptions: the average of 140,354 copies per issue, included in Par. 1, represents copies served to subscribers in exchange for the redemption of airline Frequent Flyer Miles. Subscriptions were sold at 26 issues for \$19.00, in exchange for the redemption of 950 points at the rate of 2¢ per mile.

(d) An ESPN THE MAGAZINE baseball cap, a black fleece pullover, a red zippered fleece, a gray fleece pullover, green sweatshirt, a white long sleeve T-shirt, blue short sleeve T-shirt, gray long sleeve T-shirt, a "Bigger Bolder" cap or messenger bag, with no advertised or stated values, were offered with some subscriptions.

(e) A sweepstakes contest was conducted by a subscription selling organization and through the publisher during this statement period. Prizes consisted of cash only. Some contestants ordered subscriptions to this publication although the award was not contingent upon subscribing.

(f) It is the practice of the publisher to expire all subscriptions on a monthly basis; therefore, some subscribers may receive from one to two more issues than entitled to, but no offer of this kind is made to subscribers.

SUPPLEMENTAL ANALYSIS OF AVERAGE PAID CIRCULATION

(g) Partnership Subscription Sales (Deductible), an average of 1,828 copies per issue shown in Par. 4B, and included in Par. 1, represents copies served in a partnership relationship wherein this publication was bundled with the purchase of video games. Purchasers were advised that a portion of the sales price was allocated to this publication for a 26 issue term.

(h) Partnership Subscription Sales (Non-Deductible), an average of 1,409 copies per issue shown in Par. 4B, and included in Par. 1, represents copies served in a partnership relationship wherein this publication was bundled with the purchase of Sporting event tickets. Purchasers were advised that \$19.97 of the sales price was allocated to this publication for a 26 issue term and was non-deductible from the total purchase price.

(i) Partnership Subscription Sales (Non-Deductible), an average of 176 copies per issue shown in Par. 4B, and included in Par. 1, represents copies served in a partnership relationship wherein this publication was bundled with the purchase of baseball tournament games. Purchasers were advised that a portion of the sales price was allocated to this publication for a 13 issue term and was non-deductible from the total purchase price.

(j) Sponsored Subscription Sales, an average of 101,490 copies per issue shown in Par. 4B, and included in Par. 1, represents copies purchased by various business concerns in quantities of 11 or more.

FIVE YEAR ANNUAL TRENDS

10 Total average paid circulation as reported in June and December Publisher's Statements

	2001	%	2002	%	2003	%	2004	%	2005	%
Subscriptions	1,327,168	96.1	1,500,264	97.2	1,688,091	97.8	1,758,171	98.2	1,848,385	98.5
Single Copy Sales	53,629	3.9	42,978	2.8	38,126	2.2	33,048	1.8	27,751	1.5
Total Paid Circulation	1,380,797	100.0	1,543,242	100.0	1,726,217	100.0	1,791,219	100.0	1,876,136	100.0
Year Over Year Percent of Change		25.9		11.8		11.9		3.8		4.7
Paid Rate Base	1,250,000		1,500,000		1,650,000		1,750,000		1,850,000	
Avg. Annualized Subscription Price	\$21.31		\$22.26		\$22.45		\$25.00		\$25.56	

VARIANCE

11 Latest released Audit Report for 12 months ended December 31, 2004; Variation from Publisher's Statements

Audit Period Ended	Rate Base (Paid)	Audit Report (Paid)	Publisher's Statements (Paid)	Difference (Paid)	Percentage of Difference (Paid)
12-31-04	(a)	1,793,941	1,791,218	2,723	0.2
12-31-03	(b)	1,732,169	1,726,216	5,953	0.3
12-31-02	1,500,000	1,541,280	1,543,242	-1,962	-0.1
12-31-01	(c)	1,382,394	1,380,796	1,598	0.1
12-31-00	(d)	1,094,892	1,096,799	-1,907	-0.2

(a) Effective 01/01/04 changed from 1,650,000 to 1,750,000
 (b) Effective 06/30/03 changed from 1,500,000 to 1,650,000

(c) Effective 01/01/01 changed from 1,150,000 to 1,250,000
 (d) Effective 07/01/00 changed from 1,000,000 to 1,150,000
 Effective 01/01/00 changed from 850,000 to 1,000,000

We certify that to the best of our knowledge all data set forth in this Publisher's Statement are true and report circulation in accordance with Audit Bureau of Circulations' Bylaws and Rules.

Parent Company: ESPN Inc.

ESPN THE MAGAZINE, published by ESPN Inc. • 19 E. 34th St. • New York, NY 10016

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ESPN Publishing

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Established: 1998 ABC Member since: 1999

04-0292-5	Analyzed Issue Date	08/29/05
	Analyzed Issue Text (for double month issue date)	
	Average Single Copy Price	4.99
	Association Subscription Price	
	U.S. Subscription Price	26.00
	Canadian Subscription Price	45.00
	International Subscription Price	45.00