



**PAID & VERIFIED
MAGAZINE
PUBLISHER'S STATEMENT**

Subject to Audit



For the six months ended December 31, 2006

Field Served: A bi-weekly sports magazine.

Published by ESPN Inc.

Frequency: 26 times/year

ABC Member # 04-0292-5

ESPN The Magazine

1. TOTAL AVERAGE PAID & VERIFIED CIRCULATION

	Average for the Statement Period	%	Rate Base	Above (Below)	% Above (Below)
Paid & Verified Circulation: (See Par. 6)					
Subscriptions:					
Paid	1,883,781	92.6			
Verified	119,415	5.9			
Total Paid & Verified Subscriptions	2,003,196	98.5			
Single Copy Sales	31,498	1.5			
Total Paid & Verified Circulation	2,034,694	100.0	1,900,000	134,694	7.1

2. PRICES

	Suggested Retail Prices (1)	Average Price (2)	
		Net	Gross (Optional)
Average Single Copy	\$4.99		
Subscription	\$26.00		
Average Subscription Price Annualized (26 issue frequency)		\$25.94	\$25.40
Average Subscription Price per Copy		\$1.00	\$0.98

(1) For the Statement period

(2) Represents subscriptions for the 12 months ended June 30, 2006.

3. PAID & VERIFIED CIRCULATION BY ISSUE

Issue	Paid Subscriptions	Verified Subscriptions	Total Paid & Verified Subscriptions	Single Copy Sales	Total Paid & Verified Circulation	Issue	Paid Subscriptions	Verified Subscriptions	Total Paid & Verified Subscriptions	Single Copy Sales	Total Paid & Verified Circulation
July	3 1,874,726	114,291	1,989,017	24,390	2,013,407	Oct.	9 1,870,778	120,403	1,991,181	23,738	2,014,919
	17 1,890,191	118,775	2,008,966	25,633	2,034,599		23 1,887,741	120,066	2,007,807	30,704	2,038,511
	31 1,911,009	119,410	2,030,419	27,265	2,057,684	Nov.	6 1,864,418	119,434	1,983,852	28,450	2,012,302
Aug.	14 1,870,764	121,035	1,991,799	31,358	2,023,157		20 1,894,375	119,225	2,013,600	34,729	2,048,329
	28 1,885,749	120,520	2,006,269	43,898	2,050,167	Dec.	4 1,865,159	118,941	1,984,100	33,139	2,017,239
Sept.	11 1,869,210	121,150	1,990,360	34,412	2,024,772		18 1,911,344	118,570	2,029,914	49,345	2,079,259
	25 1,893,696	120,570	2,014,266	22,415	2,036,681						

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4. AVERAGE CIRCULATION BY REGIONAL, METRO & DEMOGRAPHIC EDITIONS

None

5. TREND ANALYSIS

	2002	%	2003	%	2004	%	2005	%	2006	%
Subscriptions:										
Paid	1,500,264	97.2	1,688,091	97.8	1,758,171	98.2	1,848,385	98.5	1,883,608	93.4
Verified	N/A		N/A		N/A		N/A		105,077	5.2
Total Paid & Verified Subscriptions	1,500,264	97.2	1,688,091	97.8	1,758,171	98.2	1,848,385	98.5	1,988,685	98.6
Single Copy Sales	42,978	2.8	38,126	2.2	33,048	1.8	27,751	1.5	29,036	1.4
Total Paid & Verified Circulation	1,543,242	100.0	1,726,217	100.0	1,791,219	100.0	1,876,136	100.0	2,017,721	100.0
Year Over Year Percent of Change		11.8		11.9		3.8		4.7		7.5
Paid & Verified Rate Base	1,500,000		1,650,000		1,750,000		1,850,000		1,900,000	
Avg. Annualized Subscription Price	\$22.26		\$22.45		\$25.00		\$25.56		\$25.94	

6. SUPPLEMENTAL ANALYSIS OF AVERAGE PAID & VERIFIED CIRCULATION

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

	Average for Period	% of Circulation
PAID SUBSCRIPTIONS		
Individual Subscriptions*	1,656,416	81.4
Loyalty/Award Point*	201,023	9.9
Partnership:		
Deductible*	11,554	0.6
Non-Deductible	10,279	0.5
Sponsored Sales	4,509	0.2
TOTAL PAID SUBSCRIPTIONS	1,883,781	92.6
VERIFIED SUBSCRIPTIONS		
Individual Use (See Par. 6B)	119,415	5.9
TOTAL VERIFIED SUBSCRIPTIONS	119,415	5.9
TOTAL PAID & VERIFIED SUBSCRIPTIONS	2,003,196	98.5
SINGLE COPY SALES		
Single Issue Sales	31,498	1.5
TOTAL SINGLE COPY SALES	31,498	1.5
TOTAL PAID & VERIFIED CIRCULATION	2,034,694	100.0

*Included in Average Price calculation

6A. ADDITIONAL ANALYSIS OF VERIFIED PUBLIC PLACE

The following represents the average public place copies made available during the statement period to the following public areas:

None

6B. ADDITIONAL ANALYSIS OF VERIFIED INDIVIDUAL USE

The following represents the average individual use copies made available during the statement period to the following individuals:

Verified Subscription:	Ticket Buyers	Merchandise Buyers	Event Participants	Other	Total Individual Use Copies
Individual Use	85,249	23,638	10,528		119,415

7. GEOGRAPHIC DATA for the August 28, 2006 issue

Total paid & verified circulation of this issue was 0.8% greater than the total average paid & verified circulation.

STATE	PAID SUBSCRIPTIONS	VERIFIED SUBSCRIPTIONS	TOTAL PAID & VERIFIED SUBSCRIPTIONS	SINGLE COPY SALES	TOTAL PAID & VERIFIED CIRCULATION
Alabama	26,119	1,053	27,172	334	27,506
Arizona	31,667	2,202	33,869	939	34,808
Arkansas	11,603	467	12,070	134	12,204
California	185,958	13,099	199,057	4,379	203,436
Colorado	30,384	1,182	31,566	782	32,348
Connecticut	33,179	1,597	34,776	782	35,558
Delaware	6,365	390	6,755	133	6,888
District of Columbia	5,659	499	6,158	352	6,510
Florida	99,352	11,094	110,446	2,921	113,367
Georgia	53,291	3,806	57,097	1,667	58,764
Idaho	6,065	260	6,325	125	6,450
Illinois	84,407	8,302	92,709	2,427	95,136
Indiana	45,800	2,521	48,321	1,333	49,654
Iowa	24,105	1,176	25,281	156	25,437
Kansas	20,840	3,746	24,586	253	24,839
Kentucky	25,726	975	26,701	331	27,032
Louisiana	22,158	765	22,923	352	23,275
Maine	8,870	327	9,197	158	9,355
Maryland	43,416	4,587	48,003	752	48,755
Massachusetts	57,434	6,151	63,585	1,769	65,354
Michigan	71,607	2,113	73,720	1,324	75,044
Minnesota	38,105	1,061	39,166	628	39,794
Mississippi	15,972	321	16,293	115	16,408
Missouri	37,103	6,532	43,635	782	44,417
Montana	6,160	185	6,345	101	6,446
Nebraska	13,757	548	14,305	296	14,601
Nevada	14,852	721	15,573	684	16,257
New Hampshire	10,357	677	11,034	177	11,211
New Jersey	58,635	3,930	62,565	2,427	64,992
New Mexico	9,486	405	9,891	151	10,042
New York	123,131	5,766	128,897	3,658	132,555
North Carolina	61,243	2,228	63,471	925	64,396
North Dakota	4,909	134	5,043	15	5,058

STATE	PAID SUBSCRIPTIONS	VERIFIED SUBSCRIPTIONS	TOTAL PAID & VERIFIED SUBSCRIPTIONS	SINGLE COPY SALES	TOTAL PAID & VERIFIED CIRCULATION
Ohio	90,327	3,797	94,124	1,466	95,590
Oklahoma	18,157	1,566	19,723	332	20,055
Oregon	16,365	484	16,849	402	17,251
Pennsylvania	97,789	5,291	103,080	1,402	104,482
Rhode Island	9,160	552	9,712	251	9,963
South Carolina	25,153	855	26,008	308	26,316
South Dakota	6,267	193	6,460	24	6,484
Tennessee	35,609	1,491	37,100	602	37,702
Texas	108,010	7,154	115,164	3,299	118,463
Utah	12,299	927	13,226	353	13,579
Vermont	4,737	176	4,913	87	5,000
Virginia	56,114	4,410	60,524	1,146	61,670
Washington	37,036	1,544	38,580	849	39,429
West Virginia	8,927	465	9,392	63	9,455
Wisconsin	37,422	2,067	39,489	401	39,890
Wyoming	3,220	139	3,359	46	3,405
TOTAL 48 CONTERMINOUS STATES	1,854,307	119,931	1,974,238	42,393	2,016,631
Alaska	5,193	153	5,346	130	5,476
Hawaii	8,656	231	8,887	210	9,097
TOTAL ALASKA & HAWAII	13,849	384	14,233	340	14,573
U.S. Unclassified					
TOTAL UNITED STATES	1,868,156	120,315	1,988,471	42,733	2,031,204
Poss. & Other Areas	3,783	47	3,830	2	3,832
U.S. & POSS., etc.	1,871,939	120,362	1,992,301	42,735	2,035,036
Canada	6,236	1	6,237	614	6,851
International	1,769	15	1,784	293	2,077
Other Unclassified					
Military or Civilian					
Personnel Overseas	5,805	142	5,947	256	6,203
GRAND TOTAL	1,885,749	120,520	2,006,269	43,898	2,050,167

ANALYSIS BY ABCD COUNTY SIZE for the August 28, 2006 issue

County Size	% of Households	Total Paid & Verified Circulation	% of Total Circulation	Index (% of Circulation/ % of Households)
A	40	850,949	42.2	105
B	30	643,125	31.9	106
C	15	287,266	14.2	95
D	15	235,291	11.7	78

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

8. ANALYSIS OF TOTAL NEW AND RENEWAL PAID INDIVIDUAL SUBSCRIPTIONS

Total gross subscriptions (new and renewal) sold in the six month period ended December 31, 2006

A. DURATION	%	C. CHANNELS	%
(a) One to six months (1 to 13 issues).....	569,171 35.8	(a) Ordered by subscriber action via direct mail, direct mail agents, inserts, online, renewals, catalogs, or other outlets available to the subscribers.....	1,310,289 82.4
(b) Seven to eleven months (14 to 24 issues).....	64,227 4.0	(b) Ordered by subscribers in response to unsolicited telemarketing and door to door selling.....	145,957 9.2
(c) Twelve months (25 to 26 issues).....	716,600 45.1	(c) Ordered by subscribers in response to fund-raising programs of schools, churches, and other similar organizations.....	133,442 8.4
(d) Thirteen to twenty-four months.....	173,626 10.9	(d) Subscriptions as part of membership in an organization.....	None
(e) Twenty-five months and more.....	66,064 4.2	Total Subscriptions Sold in Period.....	1,589,688 100.0
Total Subscriptions Sold in Period.....	1,589,688 100.0		
B. USE OF PREMIUMS			
(a) Ordered without premium.....	1,526,399 96.0		
(b) Ordered with material reprinted from this publication.....	None		
(c) Ordered with other premiums. See Par. 9.....	63,289 4.0		
Total Subscriptions Sold in Period.....	1,589,688 100.0		

9. EXPLANATORY

- (a) Suggested Retail 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: 82,895 copies per issue.
- (c) Post expiration copies: None.
- (d) KICKOFF MAGAZINE ceased publication with the Fall, 2005 issue. Effective with the May 22, 2006 issue, a total of 5,505 former KICKOFF MAGAZINE subscribers were served with ESPN The Magazine for the balance of the subscription term. Included in Par. 1 is an average of 1,346 copies per issue served to former KICKOFF MAGAZINE subscribers.
- (e) Loyalty/Award Point Subscription Sales: The average of 201,023 copies per issue, shown in Par. 6 and included in Par. 1, represents copies served to subscribers in exchange for the redemption of Airline Frequent Flyer Miles. These subscriptions were sold at 26 issues for \$19.00 in exchange for the redemption of 950 points at the rate of 2¢ per mile.
- (f) Partnership Subscription Sales (Deductible): The average of 11,554 copies per issue shown in Par. 6 and included in Par. 1, represents copies served in a partnership relationship wherein this publication was bundled with the purchase of a product or service. Purchasers were advised that a portion of the sales price was allocated to this publication for a 13 issue subscription.
- (g) Partnership Subscription Sales (Non-Deductible): The average of 10,279 copies per issue shown in Par. 6 and included in Par. 1, represents copies served in a partnership relationship wherein this publication was bundled with the purchase of an ESPN mobile phone and phone service plan. Purchasers were advised that \$39.95 of the sales price was allocated to this publication for a 26 issue term and was non-deductible from the total purchase price.
- (h) Sponsored Subscription Sales: The average of 4,509 copies per issue shown in Par. 6, and included in Par. 1, represents copies purchased by various business concerns in quantities of 11 or more.
- Use of Premiums:
- (i) Use of Premiums: 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, a gray long sleeve t-shirt, a "Bigger Bolder" cap, a messenger bag, a mp3 player or fleece blanket, with no advertised or stated values, were offered with some subscriptions.
- (j) 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.
- (k) 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.

10. VARIANCE

Latest released Audit Report for 12 months ended December 31, 2005; Variation from Publisher's Statements

Audit Period Ended [^]	Rate Base (Paid & Verified)	Audit Report (Paid & Verified)	Publisher's Statements (Paid & Verified)	Difference (Paid & Verified)	Percentage of Difference (Paid & Verified)
12-31-05	(a)	1,876,216	1,876,136	80	0.0
12-31-04	(b)	1,793,941	1,791,218	2,723	0.2
12-31-03	(c)	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	(d)	1,382,394	1,380,796	1,598	0.1

[^]Effective with the June, 2006 Publisher's Statements, publications were given the option of reporting verified circulation.

- (a) Effective 01/01/05 changed from 1,750,000 to 1,850,000
 (b) Effective 01/01/04 changed from 1,650,000 to 1,750,000
 (c) Effective 06/30/03 changed from 1,500,000 to 1,650,000
 (d) Effective 01/01/01 changed from 1,150,000 to 1,250,000

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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Date Signed: January 26, 2007

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Established: 1998 ABC Member since: 1999

04-0292-5	Analyzed Issue Date	08/28/06
	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