



Audit Bureau
of Circulations

**Audit Report
Magazine**

PAID & VERIFIED CIRCULATION

MEN'S JOURNAL

New York, New York 10104

FIELD SERVED: A general interest magazine for active men with an interest in participatory sports, travel, fitness and adventure.

AVERAGE CIRCULATION FOR 12 MONTHS ENDED JUNE 30, 2007:

1. TOTAL AVERAGE PAID & VERIFIED CIRCULATION

	Audited Circulation	Publisher's Statement Claim	Difference	% of Difference
Paid & Verified Circulation: (See Par. 6)				
Subscriptions:				
Paid	549,418	544,893	4,525	0.8
Verified	94,139	83,669	10,470	12.5
Total Paid & Verified Subscriptions	643,557	628,562	14,995	2.4
Single Copy Sales	80,523	80,582	-59	-0.1
Total Paid & Verified Circulation	724,080	709,144	14,936	2.1
Paid & Verified Rate Base:	700,000			
# Above/Below Rate Base (+/-)	24,080			
% Above/Below Rate Base (+/-)	3.4			

2. PRICES

	Suggested Retail Prices (1)	Average Price (2)	
		Net	Gross (Optional)
Average Single Copy	\$4.45		
Subscription	\$19.94		
Average Subscription Price Annualized (12 issue frequency)		\$16.01	
Average Subscription Price per Copy		\$1.33	

(1) For the Report period

(2) Represents subscriptions for the 12 months ended December 31, 2006.

ANALYSIS OF AVERAGE CIRCULATION

3. PAID & VERIFIED CIRCULATION BY ISSUE

	Total Paid and Verified Circulation				Rate Base	
	Audited Circulation	Publisher's Statement Claim	Difference	%	Rate Base	% Above/Below (+/-)
2006 Issue						
July	723,892	710,026	13,866	2.0	700,000	3.4
Aug.	709,373	701,068	8,305	1.2	700,000	1.3
Sept.	736,744	712,874	23,870	3.3	700,000	5.3
Oct.	758,836	723,531	35,305	4.9	700,000	8.4
Nov.	706,285	701,575	4,710	0.7	700,000	0.9
Dec.	733,808	713,805	20,003	2.8	700,000	4.8
2007 Issue						
Jan.	716,256	702,471	13,785	2.0	700,000	2.3
Feb.	723,143	706,734	16,409	2.3	700,000	3.3
Mar.	723,217	708,723	14,494	2.0	700,000	3.3
Apr.	739,252	721,265	17,987	2.5	700,000	5.6
May	712,040	704,663	7,377	1.0	700,000	1.7
June	706,113	702,983	3,130	0.4	700,000	0.9
Total Average Circulation	724,080	709,144	14,936	2.1	700,000	3.4

	Total Paid and Verified Subscriptions				Paid Subscriptions				Verified Subscriptions				Single Copy Sales			
	Audited Circulation	Publisher's Statement Claim	Difference	%	Audited Circulation	Publisher's Statement Claim	Difference	%	Audited Circulation	Publisher's Statement Claim	Difference	%	Audited Circulation	Publisher's Statement Claim	Difference	%
2006 Issue																
July	630,827	617,044	13,783	2.2	489,628	515,386	-25,758	-5.0	141,199	101,658	39,541	38.9	93,065	92,982	83	0.1
Aug.	644,772	636,267	8,505	1.3	508,948	536,374	-27,426	-5.1	135,824	99,893	35,931	36.0	64,601	64,801	-200	-0.3
Sept.	640,932	617,171	23,761	3.9	512,722	518,989	-6,267	-1.2	128,210	98,182	30,028	30.6	95,812	95,703	109	0.1
Oct.	655,538	619,500	36,038	5.8	549,748	523,100	26,648	5.1	105,790	96,400	9,390	9.7	103,298	104,031	-733	-0.7
Nov.	645,473	640,160	5,313	0.8	543,609	547,670	-4,061	-0.7	101,864	92,490	9,374	10.1	60,812	61,415	-603	-1.0
Dec.	639,073	617,698	21,375	3.5	567,752	550,455	17,297	3.1	71,321	67,243	4,078	6.1	94,735	96,107	-1,372	-1.4
2007 Issue																
Jan.	645,917	632,386	13,531	2.1	557,698	544,167	13,531	2.5	88,219	88,219			70,339	70,085	254	0.4
Feb.	645,188	628,748	16,440	2.6	560,708	545,539	15,169	2.8	84,480	83,209	1,271	1.5	77,955	77,986	-31	-0.0
Mar.	644,897	630,192	14,705	2.3	561,884	547,179	14,705	2.7	83,013	83,013			78,320	78,531	-211	-0.3
Apr.	648,584	631,055	17,529	2.8	569,146	551,617	17,529	3.2	79,438	79,438			90,668	90,210	458	0.5
May	640,788	634,165	6,623	1.0	582,314	575,691	6,623	1.2	58,474	58,474			71,252	70,498	754	1.1
June	640,698	638,357	2,341	0.4	588,864	582,547	6,317	1.1	51,834	55,810	-3,976	-7.1	65,415	64,626	789	1.2
Total Average Circulation	643,557	628,562	14,995	2.4	549,418	544,893	4,525	0.8	94,139	83,669	10,470	12.5	80,523	80,582	-59	-0.1

4. AVERAGE CIRCULATION BY REGIONAL, METRO & DEMOGRAPHIC EDITIONS

None of record

5. TREND ANALYSIS (See Publisher's Statement for Five Year Trend)

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 Explanatory for full explanation.

	Audited Circulation	Publisher's Statement Claim	Difference	% of Difference
PAID SUBSCRIPTIONS				
Individual Subscriptions*	459,792	444,519	15,273	3.4
Club/Membership:				
Deductible*	9,126	9,129	-3	-0.0
Loyalty/Award Point*	42,573	42,573		
Partnership:				
Deductible*	21,383	21,383		
Non-Deductible		10,692	-10,692	-100.0
Sponsored Sales	16,460	16,513	-53	-0.3
Subscriptions for Military Personnel*	84	84		
TOTAL PAID SUBSCRIPTIONS	549,418	544,893	4,525	0.8
VERIFIED SUBSCRIPTIONS				
Public Place (See Par. 6A)	56,681	56,677	4	0.0
Individual Use (See Par. 6B)	37,458	26,992	10,466	38.8
TOTAL VERIFIED SUBSCRIPTIONS	94,139	83,669	10,470	12.5
TOTAL PAID & VERIFIED SUBSCRIPTIONS	643,557	628,562	14,995	2.4
SINGLE COPY SALES				
Single Issue Sales	80,523	80,582	-59	-0.1
TOTAL SINGLE COPY SALES	80,523	80,582	-59	-0.1
TOTAL PAID & VERIFIED CIRCULATION	724,080	709,144	14,936	2.1

*Included in Average Price calculation

6A. ADDITIONAL ANALYSIS OF VERIFIED PUBLIC PLACE

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

Verified Subscription:	Personal Care Salons	Doctor/Health Care Providers	Fitness/ Recreational Facilities	Automotive Outlets	Business/ Professional Services	Other	Total Public Place Copies
Public Place	21,767	15,388	8,795	7,671	2,865	195	56,681

6B. ADDITIONAL ANALYSIS OF VERIFIED INDIVIDUAL USE

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

Verified Subscription:	Partnership Programs	Other	Total Individual Use Copies
Individual Use	37,458		37,458

AUDIT STATEMENT

The difference shown in average paid and verified circulation in comparing this report with the Publisher's Statements for the period audited is 14,936 copies per issue addition.

A Supplemental Data Report consisting of an analysis of circulation by counties for the October, 2006 issue was released April 30, 2007 for this publication. Data in that report have been verified as part of this audit.

EXPLANATORY

Suggested Retail Prices: Average Single Copy: Canada, \$5.95. Subscriptions: Canada and International, 1 yr. \$23.97.

Average non-analyzed non-paid circulation for the 12 month period: 14,694 copies per issue.

Post expiration copies: None of record.

Club/Membership Subscription Sales (Deductible): The average of 9,126 copies per issue, shown in Par. 6 and included in Par. 1, represents copies served to members of health clubs. Between \$9.97 and \$11.97 of the club/membership fee is allocated for a 1 year subscription to this publication.

Loyalty/Award Point Subscription Sales: The average of 42,573 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 12 issues for \$9.00 in exchange for the redemption of 1,200 points at the rate of 3¢ per mile.

Partnership Subscription Sales (Deductible): The average of 21,383 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 between \$9.67 and \$20.00 of the sales price was allocated to this publication for a 1 year subscription. The purchaser was able to deduct the amount of the magazine subscription. The deduction was processed as a rebate.

Sponsored Subscription Sales: The average of 16,460 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.

Subscriptions for Military Personnel: The average of 84 copies per issue, shown in Par. 6 and included in Par. 1, represents copies purchased by individuals and various business concerns for deployed Military Personnel.

To Members of the Audit Bureau of Circulations:

We have examined the circulation records and other data presented by this publication for the period covered by this report. Our examination was made in accordance with the Bureau's Bylaws and Rules, and included such tests and other audit procedures as we considered necessary under the circumstances.

In our opinion, the total average paid and verified circulation for the period shown is fairly stated in this report, and the other data contained in this report are fairly stated in all respects material to average paid and verified circulation.

Audit Bureau of Circulations

Men's Journal, New York, NY, Page #4 - #217170 - 378 - 532

May, 2008

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04-0649-8

04-0649-8	Analyzed Issue Date	10/01/06
	Analyzed Issue Text (for double month issue date)	
	Average Single Copy Price	4.45
	Association Subscription Price	
	U.S. Subscription Price	19.94
	Canadian Subscription Price	23.97
	International Subscription Price	23.97