

**PAID
MAGAZINE**

PUBLISHER'S STATEMENT

Subject to Audit



Audit Bureau
of Circulations

Cooking Light

For the six months ended June 30, 2004

Field Served: As a food and healthy lifestyle magazine, COOKING LIGHT is dedicated to helping its readers eat smart, be fit and live well. The magazine uniquely blends its sophisticated approach to food with contemporary coverage of entertaining, fitness, health, beauty, travel and shelter to bring great tastes, style and balance to the active, fit and adventurous lifestyle of today's woman.

Published by Southern Progress Corp., a division of Time, Inc.

Frequency: 11 times/year

ABC Member # 04-0219-6

Cooking Light

Paid Magazine
Publisher's Statement

For 6 months ended June 30, 2004

AVERAGE PAID CIRCULATION

1	Total Average Paid Circulation:		1,661,386
		% of Total	
	Subscriptions (Individual):	1,424,619	85.7
	Single Copy Sales:	236,767	14.3
	Total Paid	1,661,386	100.0
	Paid Advertising Rate Base/Circulation Guarantee:		1,650,000
	% Above/Below Rate Base (+/-)		0.7

PRICES

2 Prices effective during the six month period ending June 30, 2004

Publisher's Suggested 1 year price	\$22.00
Single Copy cover price	\$4.50

2A AVERAGE PRICE

Represents the price of individual subscriptions sold during the 12 month period ending December 31, 2003

Average subscription price:	Net	Gross
Per Copy	\$1.68	(optional)
Annualized (11 issue frequency)	\$18.48	(optional)

Publisher's Suggested 1 year price in effect for average price period, \$22.00.

2B SUPPLEMENTAL ANALYSIS OF PRICES

Gross individual subscriptions sold in the six month period ended June 30, 2004 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 June 30, 2004

A. DURATION			C. CHANNELS		
(a) One to six months (1 to 5 issues).....	850	0.1	(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.)	718,684	85.3
(b) Seven to eleven months (6 to 10 issues).....	775	0.1	(b) Ordered through salespeople:		
(c) Twelve months (11 issues).....	800,767	95.0	1. Catalog agencies and individual agents - includes institutional and library subscriptions	1,008	0.1
(d) Thirteen to twenty-four months	30,264	3.6	2. Publisher's own and independent salespeople - includes sales through both direct personal contact and telemarketing efforts for consumer and trade subscriptions.....	4,883	0.6
(e) Twenty-five months and more	10,190	1.2	3. Members of schools, churches, fraternal and similar organizations - includes fund raising programs directed to individuals	118,271	14.0
Total Subscriptions Sold in Period.....	842,846	100.0	(c) Association members	None	
B. USE OF PREMIUMS			Total Subscriptions Sold in Period.....	842,846	100.0
(a) Ordered without premium.....	814,733	96.7			
(b) Ordered with material reprinted from this publication, See Par. 9(c)	27,456	3.2			
(c) Ordered with other premiums, See Par. 9(d)	657	0.1			
Total Subscriptions Sold in Period.....	842,846	100.0			

ANALYSIS OF AVERAGE CIRCULATION

4A PAID BY ISSUES

Issue	Subscriptions	Single Copy Sales	Total Paid
Jan./Feb.	1,354,313	225,290	1,579,603
Mar.	1,410,388	267,850	1,678,238
Apr.	1,403,835	247,095	1,650,930
May	1,470,865	224,600	1,695,465
June	1,483,695	219,000	1,702,695

4B SUPPLEMENTAL ANALYSIS OF AVERAGE PAID CIRCULATION

Analysis not required

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 March, 2004 Issue

7A

Paid circulation of this issue was 1.0% 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	762,335	46.5	116
B	30	536,916	32.8	109
C	15	213,980	13.0	87
D	15	126,639	7.7	51

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

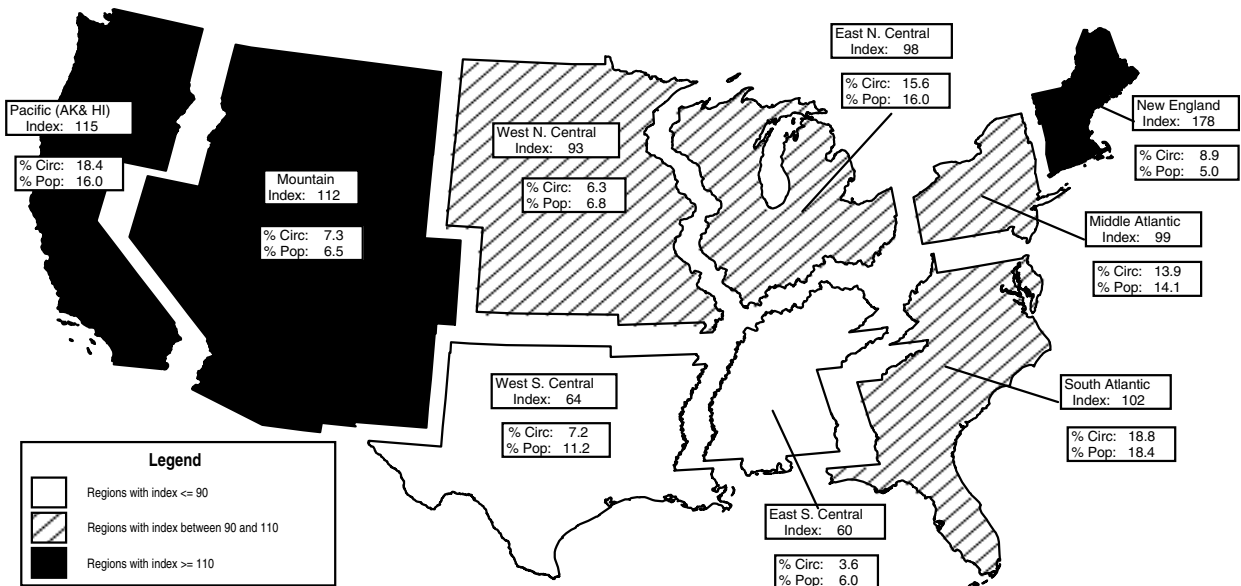
7B GEOGRAPHIC DATA for the March, 2004 Issue

Analysis by State/Province

STATE	PAID CIRCULATION			% OF CIRC.
	SUBSCRIP-TIONS	SINGLE COPY SALES	TOTAL PAID	
Maine	11,470	1,533	13,003	
New Hampshire	13,167	2,183	15,350	
Vermont	6,418	749	7,167	
Massachusetts	56,627	9,854	66,481	
Rhode Island	7,326	1,425	8,751	
Connecticut	30,192	5,084	35,276	
NEW ENGLAND	125,200	20,828	146,028	8.9
New York	81,400	15,313	96,713	
New Jersey	46,848	7,388	54,236	
Pennsylvania	66,608	10,717	77,325	
MIDDLE ATLANTIC	194,856	33,418	228,274	13.9
Ohio	54,993	9,162	64,155	
Indiana	22,323	4,075	26,398	
Illinois	64,549	10,670	75,219	
Michigan	51,641	7,840	59,481	
Wisconsin	28,929	3,739	32,668	
EAST N. CENTRAL	222,435	35,486	257,921	15.6
Minnesota	32,219	4,789	37,008	
Iowa	12,235	1,338	13,573	
Missouri	21,197	3,391	24,588	
North Dakota	2,239	210	2,449	
South Dakota	2,600	294	2,894	
Nebraska	7,733	1,010	8,743	
Kansas	12,585	1,809	14,394	
WEST N. CENTRAL	90,808	12,841	103,649	6.3
Delaware	5,020	999	6,019	
Maryland	32,377	7,117	39,494	
District of Columbia	3,809	1,082	4,891	
Virginia	46,405	7,577	53,982	
West Virginia	4,232	644	4,876	
North Carolina	40,281	14,276	54,557	
South Carolina	14,988	1,901	16,889	
Georgia	36,931	3,184	40,115	
Florida	72,988	15,591	88,579	
SOUTH ATLANTIC	257,031	52,371	309,402	18.8

STATE	PAID CIRCULATION			% OF CIRC.
	SUBSCRIP-TIONS	SINGLE COPY SALES	TOTAL PAID	
Kentucky	11,743	1,766	13,509	
Tennessee	19,694	3,160	22,854	
Alabama	13,935	3,107	17,042	
Mississippi	5,071	785	5,856	
EAST S. CENTRAL	50,443	8,818	59,261	3.6
Arkansas	6,108	890	6,998	
Louisiana	10,126	1,698	11,824	
Oklahoma	9,101	1,751	10,852	
Texas	74,143	15,129	89,272	
WEST S. CENTRAL	99,478	19,468	118,946	7.2
Montana	5,242	778	6,020	
Idaho	7,009	1,175	8,184	
Wyoming	2,373	405	2,778	
Colorado	37,986	7,403	45,389	
New Mexico	6,734	985	7,719	
Arizona	24,631	4,676	29,307	
Utah	8,050	1,679	9,729	
Nevada	8,987	2,318	11,305	
MOUNTAIN	101,012	19,419	120,431	7.3
Alaska	3,261	500	3,761	
Washington	49,015	9,562	58,577	
Oregon	26,354	4,236	30,590	
California	175,557	31,234	206,791	
Hawaii	3,169	664	3,833	
PACIFIC	257,356	46,196	303,552	18.4
U.S. Unclassified	7	2	9	0.0
UNITED STATES	1,398,626	248,847	1,647,473	100.0
U.S. Circ. Percent of				
Grand Total				98.2
Poss. & Other Areas	970	47	1,017	0.0
U.S. & POSS., etc.	1,399,596	248,894	1,648,490	98.2
Canada	8,057	17,901	25,958	1.5
International	1,077		1,077	0.1
Other Unclassified	201	1,055	1,256	0.1
Military or Civilian Personnel Overseas ..	1,457		1,457	0.1
GRAND TOTAL	1,410,388	267,850	1,678,238	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: Single Copy: Canada, \$5.50. Subscriptions: U.S., 2 yrs. \$36.00; 3 yrs. \$49.00. Canada and International, 1 yr. \$37.00.
 (b) Average non-analyzed non-paid circulation for the 6 month period: 77,922 copies per issue.
 (c) A "Quick and Easy Entrees" booklet, with no advertised or stated value, was offered with some renewal subscriptions.
 (d) A "Cooking Light Make Ahead Recipes" booklet, with no advertised or stated value,

was offered with some renewal subscriptions.

Several test offers were made, none of which produced more than one-half of one percent of Total Subscriptions sold in the period. All of these special offers taken together produced 1% of Total Subscriptions sold in the period.

(e) 7,102 subscriptions were sold in this period for \$18.00 to \$46.00, which included an 11 issue subscription to COOKING LIGHT with a publisher's suggested price of \$22.00 and a 10 issue subscription to HEALTH with a publisher's suggested price of \$19.97.

SUPPLEMENTAL ANALYSIS OF AVERAGE PAID CIRCULATION

(f) The following averages are at least 5%, but not greater than 10% of average paid subscription circulation as reported in Par. 1 for this reporting period, and annotated here per applicable rules.

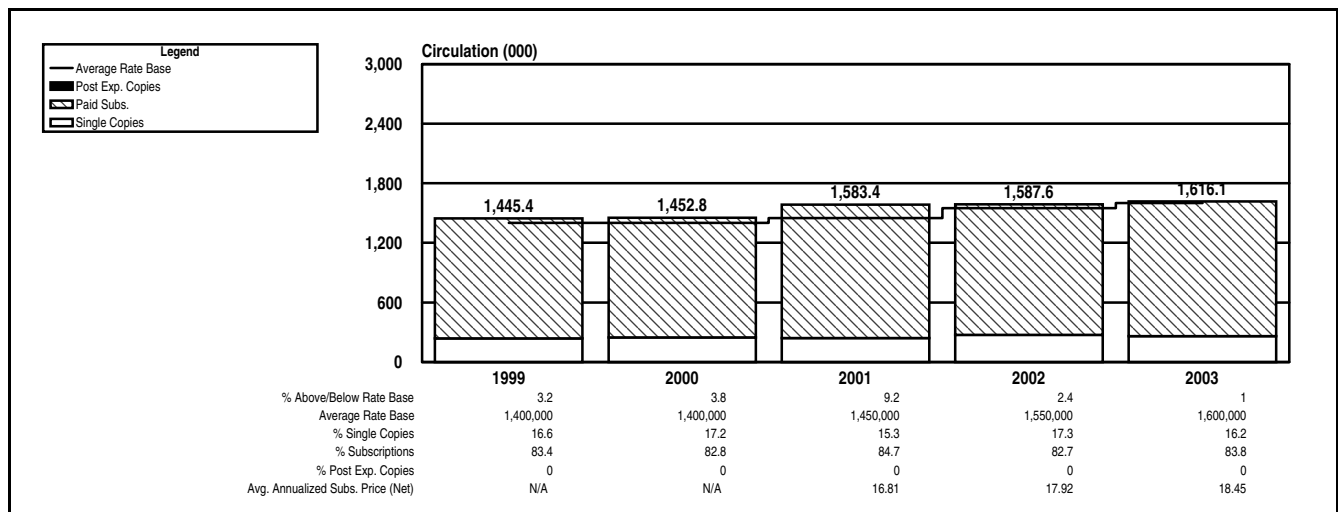
Sponsored Sales

84,625

Sponsored Sales: the average 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



VARIANCE

11 Latest released Audit Report for 12 months ended June 30, 2003; Variation from Publisher's Statements

Audit Period Ended	Rate Base (Paid)	Audit Report (Paid)	Publisher's Statements (Paid)	Difference (Paid)	Percentage of Difference (Paid)
06-30-03	(a)	1,596,378	1,593,739	2,639	0.2
06-30-02	(b)	1,581,012	1,581,012		
06-30-01	(c)	1,524,063	1,524,063		
06-30-00	1,400,000	1,456,993	1,447,591	9,402	0.6
06-30-99	(d)	1,455,278	1,436,243	19,035	1.3

(a) Effective 01/01/03 changed from 1,550,000 to 1,600,000
 (b) Effective 12/31/01 changed from 1,450,000 to 1,550,000
 (c) Effective 01/01/01 changed from 1,400,000 to 1,450,000
 (d) Effective 01/01/99 changed from 1,350,000 to 1,400,000

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: Southern Progress Corporation, a division of Time, Inc.

COOKING LIGHT, published by Southern Progress Corp., a division of Time, Inc. • 2100 Lakeshore Drive • Birmingham, AL 35209

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04-0219-6	Analyzed Issue Date	3/01/04
	Analyzed Issue Text (for double month issue date)	
	Single Copy Price	4.50
	Association Subscription Price	
	U.S. Subscription Price	22.00
	Canadian Subscription Price	37.00
	International Subscription Price	37.00