A Taxing Situation

Some Road Races Face State Sales Tax Bills on Entry Fees

By Jim Ferstle

One can’t glance at a newspaper or turn on the news these days without being confronted by the fiscal woes of the country. Debates on taxes are at the forefront, and now a tax issue seems to be gaining more notice in the running community as well. More and more races are finding that their State Revenue Departments are beginning to require that they pay state taxes on entry fee revenues that they collect from participants.

The thought of an event having to pay state taxes on the entry fee payments it receives is a new one for many races. The temptation is to think that State Revenue Departments informing races that they owe such tax payments is the result of the current budget crisis. But when Road Race Management began researching the issue, we discovered that it is not a new concept. One race, for example, has been paying taxes on its entry fees for over two decades. As in many cases where the tax code is concerned, there is also a great deal of ambiguity on the issue; in some states one race will be taxed and another won’t.

As a former executive budget officer for the State of Minnesota’s Revenue Department noted, state’s tax codes “are not rational.” As is often the case with legislation, the language is ambiguous because it is virtually impossible to envision all the scenarios that factor into a given law and its enforcement. As a result, there is considerable “interpretation” required regarding how a law is enforced. According to Bob Lambert, a lawyer and legal consultant for the Bix 7 road races and the Cornbelt Running Club, which owns the Bix events, that ambiguity gives the State an advantage when it comes to deciding such things as who gets taxed and who doesn’t.

Lambert was legal counsel for the club when it was informed by the Iowa Revenue Department that, according to Iowa law, entry fee revenues were taxable. The Iowa law, in section 423.2 of the Iowa Code, is clearer than most. It states that entry fees for athletic events are taxable, and while the law appears to be written to

(IN THE NEWS)

The Competitor Group Purchases Racelt

The rapidly-expanding Competitor Group’s latest supplier-side acquisition is the online-registration company, Racelt, located in Richmond, VA. This is TCG’s first foray into the online registration business. According to TCG’s Dana Allen, “Racelt will continue operating as always – as an independent company.” When asked if TCG might use the company to offer online registration services for other events through TCG in the future, she said “it is possible.”

Road Running Participation is Rosy

Running USA’s State of the Sport Report finds 13 million road race participants in 2010 – an all-time high and a 10% increase over 2009. Distances with the greatest growth are half marathons, marathons and 5Ks, with the 5K distance tallying the greatest number of finishers of any distance. Half marathons vaulted past 10Ks into second place. Females accounted for 53% of all race finishers (6.9 million total). The total number of races in the U.S. was pegged at 22,800. The full report can be found at www.runningusa.org.

Running Shoe and Apparel Sales Mixed

The National Sporting Goods Association (www.nsga.org) reports running shoe sales declined 2%
TRICKS AND TIPS

The Baggage Check Challenge

By Dave McGillivray

Dave McGillivray is the race director of the BAA Boston Marathon. In addition he directs or consults on a number of other major events ranging from the TD Banknorth Beach to Beacon 10K to the 2004 and 2008 Women’s Olympic Marathon Trials. He is the owner of Dave McGillivray Sports Enterprises, a complete event management firm.

For many races, especially point-to-point races in the spring or fall, one of the biggest challenges a race director comes up against is the overall baggage collection program—by they way, I prefer to call it “clothing” or “gear” check but most still refer to it as “baggage,” so I will do so here for clarity’s sake.

As most race directors know, there is a lot more to this task than meets the eye. Here are some of the questions that need to be answered, along with some corresponding tips:

- How many runners do you anticipate using the baggage program? Much of this has to do with the time of year and of course the weather that morning, as well as how far away from the race the runners have to park their cars. Of course, it is always best to over-estimate rather than under-estimate. Many runners will stow a bag with only race-day brochures, free shirts, or car keys, cell phone etc. Others have their entire event wardrobe! Always plan for more rather than less.

- If your event is a point-to-point, how will you transport the baggage collected at the start to the finish for distribution? Some races use trucks, e.g., UPS style vehicles, and other races use yellow school buses. How the gear is collected, how it is placed in the vehicle, and what the signs are on the vehicles indicating whose bags go where are all things that must be well thought out. One of the major goals here is to prevent any long lines from occurring both on the front end and on the back end.

- What size and type of plastic bag do you use and who supplies it? It is always best to use draw string bags so that the contents remain intact. Many times one of your existing sponsors will gladly provide the bags with their logo on it.

- How many volunteers do you need to handle the baggage program efficiently? Again, it all depends on how simple or complex the program is. Keeping it simple is key.

- What about security regarding both the contents of the bags as well as security of the bags themselves once collected? Following the 9/11 events, security of these bags became such a huge challenge that many of us were required by Public Safety departments to use clear, see through bags. Having dependable volunteers watching over all the bags is also a must.

- Given the enormous field sizes these days, where do you even place all these bags? Do you have enough space at your venue? How far away from the start is baggage check, and

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Green Media Management

By Keith Peters

Fifteen years ago, I led the PR team that launched Nike’s first website. To be sure, none of us envisioned the online juggernaut that nike.com has become. Rather, we had a singular focus and goal: to serve the world media covering the 1996 Atlanta Games.

We distributed rights-free photos and published transcripts of daily press conferences, allowing the global press corps to tap into a vast virtual resource, while offering sports fans a behind-the-scenes peek at Nike doings in Atlanta.

Why am I writing about the original nike.com in Road Race Management? Because Phil Stewart asked for a survey of today’s landscape as it pertains to green media management.

Lest you think we started nike.com to be green, I can assure that was the farthest thing from our minds. In fact, I shudder to think how much paper was used to print all those verbatim press conference transcripts (which were translated into several different languages).

Today, lots of races offer an online press kit; many even do so because it’s the green thing to do. But even the greenest events continue to make printed materials available to the media on race weekend. And, of course, the media can always download and print things from a Website.

That’s what Toni Reavis does, who appreciates the accessibility of information offered online, but still requires hard copy materials to do his field reporting: “I’d rather make up my own binder, which is particular to my needs, and, at the same time, respectful of the greening issue.”

Amby Burfoot says he still refers to 20-year-old press kits, but acknowledges that “these days, a well organized Website is the best source.” He continued, “The recent Boston Marathon did the best job I have seen with this. As I recall, it was easy to access and use everything, just go to www.BostonMarathonMediaGuide.com and there it all is, in easy-to-follow organizational buckets.”

Other highly useful and intended-to-be-as-green-as-possible online media centers include three from races that have been certified “green” by the Council for Responsible Sport: Big Sur Marathon, Marine Corps Marathon and the Bank of America Chicago Marathon.

Big Sur actually offers two web options to the media: a press page on the BSIM Website, which includes everything in a typical race press kit (www.bsim.org/Photos_Media_More/Press_and_Media.htm), and a specialized news portal that includes links to downloadable videos (http://www.bsimnews.com/).

Marine Corps offers a complete media services site (www.marinemarathon.com/Media_Room/Media_Services.htm) that includes online credentialing and a downloadable PDF version of the 86-page media guide.

The Chicago Marathon also offers a wealth of information to the media via the web, including a 238-page downloadable PDF media guide (www.chicagomarathon.com/CMS400Min/Chicago_Marathon/press_center/index.aspx?id=596). In addition, Chicago’s actual media center is hosted by the Chicago Hilton, a Green Seal Certified Hotel.

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between 2009 and 2010, while running apparel sales increased a strong 23% during the same span.

Charity Running Events Top Athletic Event Fundraisers

The Run Walk Ride Fundraising Council (www.runwalkride.com) reports that the American Cancer Society’s Relay for Life ($416.5 million), Susan G. Komen’s Race for the Cure ($121.9 million), and the Leukemia & Lymphoma Society’s Team in Training (TNT) program ($97.0 million) ranked 1-2-4 respectively in the overall list of the 30 largest athletic-event fundraisers. The 30 events raised a total of $1.65 billion for charity.

Montana Race Cancelled Due to Snow!

While much of the country swelters through a summer of record-setting heat, the Swan Crest 100 Mile in Whitefish, MT was called off because the snowpack on the course had not melted sufficiently to conduct the July 29 event. Race director Brad Lamson estimated that half the course remains buried under several feet of snow, only the second time that the snow pack has lingered this late into July. Organizers decided not to move the event to a date later in the summer because of a conflict with grizzly bear season. Last year 20 of 44 starters completed the grueling 100 mile race.
The Competitor Group Enters Supplier-Side of the Sport

By Claudia Piepenburg

Scarcely a month has gone by over the last year without the San Diego-based The Competitor Group (TCG) announcing the acquisition of another U.S. marathon or half marathon (the latest being the SunTrust National Marathon in Washington, DC). The events are rebranded as “Rock ‘n’ Roll” events and become stops on the largest U.S. running series, totaling 24 events. (The company also has two European events.)

The Rock ‘n’ Roll brand features bands on the course and usually a rock concert at a post-race party. According to TCG, which is owned by the venture capital company Falconhead Capital, 390,000 runners participate in Rock ‘n’ Roll events in the U.S.

Flush with a large number of runners and events, TCG has become a formidable presence in the sponsorship market, signing 17 series “partners” ranging from Brooks to Dodge automotive to GU. In order to promote its events, TCG consolidated a number of regional running magazines into “Competitor Magazine,” which it distributes to Rock ‘n’ Roll participants.

Earlier this year, TCG made a “soft launch” of EventHub, a new division focusing on supplying “hard goods,” including t-shirts, medals, awards, numbers, etc. to race directors.

Dana Allen, TCG’s Vice President of Business Development, told Road Race Management, “We are trying to diversify into a number of business areas. Just doing the number of events [that we do], we realized that we have very competitive pricing and we thought it was a great opportunity to talk with race directors.” The business plan calls for a more aggressive rollout this fall. Currently half a dozen events have utilized EventHub, with the largest being Bay to Breakers which ordered its medals through EventHub.

Allen explains that some race directors have longstanding relationships with their suppliers, but she is hoping to develop new clientele from among part-time or volunteer race directors who are pressed for time and would like to delegate all of their supply functions to a single vendor. “It really depends on the race directors and the types of structure [of their events],” she says. The model calls for TCG to act as a middleman between the events and the suppliers, or “forward facing with the client,” Allen says. TCG handles designs, ordering and shipping of the products. She declined to name the suppliers TCG would be working with, preferring to have potential clients come directly to EventHub, but did state that the companies are recognized names within the running industry.

Reaction Among Industry Suppliers

When Road Race Management contacted several long-time running industry suppliers to get their opinions on the EventHub concept, many did not wish to comment or would only comment without attribution. Only Dan Ashworth of Ashworth Awards agreed to his name being used.

“No one knew [EventHub] was coming,” said Ashworth. “When they introduced it [at the Running USA conference last winter] they acted like they thought everyone would panic.”

Ashworth said that his business hasn’t been affected at all, and went on to say that he hasn’t heard much of anything about the venture since it was introduced. He said that he didn’t believe that the concept would be successful. “Why would a race director buy anything from a company that wants to put them out of business?” he asked, referring to the rapid expansion of Rock ‘n’ Roll events into cities with longstanding, locally-organized events.

One supplier said that there had been no decrease in his business either, but that if EventHub were to become successful, his business would suffer. “I don’t think that they can be successful, though,” he said. “They may have experience in putting on races, but how much experience do they have in my industry?” Another said succinctly, “Large races will never buy anything from TCG/the EventHub. Those race directors don’t like TCG, the Rock ‘n Roll brand or their business model.”

Allen does not think that TCG or EventHub will put anyone out of business. “I don’t think that is the case,” she said. “The [running business] is very healthy. We think there is plenty of business to go around.”

Is Bigger Better?

TCG’s size, which the company sees as an asset in negotiating prices with vendors and being a one-stop shop for all race supplies, is a liability to Lilac Bloomsday director Don Kardong and a few others. Kardong said in an email, “I have concerns about giving more business to a company that already controls such a large piece of the running pie, but even more than that I have a concern about cutting out a number of local suppliers of certain things (T-shirt imprinting, medals and trophies, to name a few).” Unless pricing and service are really dramatically different, there...
Taxes

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cover spectators rather than participants, it is ambiguous enough that it can be interpreted either way. The law also has a long list of exemptions, however, as most do, which usually reflects the ability of various groups or institutions in lobbying for legislation to exempt themselves from certain taxes. Tellingly, while it specifically grants an exemption to school athletic teams, it does not appear to have a provision as many states do for tax exemption for 501 (c)(3) non-profit organizations.

In the negotiations with the Iowa revenue department, Lambert said, the State asked whether or not the club was paying tax on the T-shirts they gave to each participant. They weren’t. As a result, the State could potentially collect two taxes—one for the shirts and the other for the entry fee. The other advantage the State had, said Lambert, is that they decide who pays and who doesn’t. If you want to challenge them in court, it’s expensive, and while there is no precedent on a case involving an athletic group and entry fees, what case law does exist seems to favor the State, he said. Thus, the club and Bix decided to pay the 6% tax on the entry fee.

Back Taxes

The Badgerland Striders came to a similar settlement with the State of Wisconsin’s Revenue Department regarding entry fees for their events, which include the Lakefront Marathon. “As the long-time treasurer of the Badgerland Striders, I was involved in our voluntary disclosure agreement with the State of Wisconsin Department of Revenue for payment of sales taxes” said John Rodee.

“Some on our executive committee (including me) felt the club was past the exemption limits. I believe, at the time, it was $15,000 in revenue and one event. I had worked for a non-profit that had a couple of large annual events, and the state determined that they had to collect sales tax on the entry fees of the events. For the Striders, a big worry was that the state would go back to our inception for taxes, penalties and interest, and put us out of business. So we contacted a local law firm in October, 2006. I met with tax attorneys and they agreed that we were liable for the sales tax. They contacted the Department of Revenue about a Voluntary Disclosure. The state agreed to it. They required we go back and pay tax and interest for the years 2003-2005, as well as complete the filings for 2006. The tax is paid on race registrations, sales of merchandise or race books, and club membership dues.

“Currently I file and pay the tax monthly on-line. We have many races and most have their own bank accounts. Getting information—a race P/L(profit/loss statement) or registration dollar amount—from the race directors is not easy. Fortunately, I have set up on-line banking for all of our accounts, so I can get the race receipts from that source rather than harass race directors for the info. I report the race receipts in the month the race takes place.

“Every state has different sales tax regulations, so clubs should contact their State Departments of Revenue (I’m sure they can do so anonymously), to see if they are liable. Or if they have a CPA in the club, that may be a resource. But just because a club is a 501 (c)(3) does not exempt if from sales tax liability, at least in Wisconsin.”

Different Takes for Different States

In Minnesota, the law is written/interpreted differently. Virginia Brophy Achman, who heads Twin Cities in Motion, which puts on the Medtronic Twin Cities Marathon, the Minnesota Mile, and other events in the Twin Cities, provided the following reply from the people who handle the issue for them: “Membership fees and entry fees for competitive events are taxable if they are for Athletic/Recreational facilities. Marathons are run outside on public

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roads, so this membership fee or entry fee is not taxable. Membership fees to clubs and/or organizations are not taxable UNLESS they provide access to a recreational facility. None of us are aware of any changes to Minnesota’s rules for exempt organizations.”

Carey Pinkowski, the executive race director for the Bank of America Chicago Marathon and Shamrock Shuffle, said that several years ago the City of Chicago contacted them about a proposed “entertainment tax,” a levy to be placed on such things as downtown Festivals or athletic events, such as the road races. Meetings were held with the city where it was noted that the races, as for-profit events, already paid tax on any profit the race might make. Also, the race paid for city services and other fees to the city. The city agreed that the races would not be assessed an entertainment tax, a point that became moot when the legislation for such a tax failed to pass.

On a larger scale, Tracy Sundlun, Senior VP Events for the Competitor Group that owns the Rock ‘n Roll race series, says that thus far his events have not encountered a separate tax on entry fees, though his events are aware of the issue. Dave McGillivray also does multiple events all over the country. He asked the people who monitor the issue for the TD Bank Beach to Beacon races in Maine about state taxes on entry fees. They replied: “Big picture is that states are revenue starved and are looking at all alternatives, and while state sales tax laws and regulations are all different, certainly, once there is action in one state, other states often watch results and follow if there is enough revenue generated. It is also important to note that a federal income tax exemption for a charitable organization does not automatically mean an exemption from State-level sales taxes.

“In Maine, the tax reform package that was passed several years ago, but was then repealed by statewide referendum, did expand the sales tax by trying to capture sales tax on more things that ‘tourists’ and other visitors consumed, as well as other targeted areas that could help provide more revenue. I do not believe entry fees were specifically targeted in that Maine bill. . . .

“Clearly, significant changes like these bring out both supporters and opponents, and therefore it is always important to have your specific group well-educated, informed and active when and if, the issue arises. So, while I do not know of any specific Maine based initiative at the moment similar to this, it could become an issue at some point.”

For the Lilac Bloomsday run, that someday came this summer, as the Washington State Revenue Department has begun the process of “clarifying” its tax code on this subject. The Department issued a preliminary explanatory document and then final wording on the issue, which instead of being merely ambiguous is somewhat conflicted. One part of the clarifying documents states: “Running Club hosts an annual 10K race, charging each runner a $25 ‘entry fee’ to participate in the run. The $25 ‘entry fee’ is a retail sale because it is paid by the runner for the right to run in the race and is subject to retailing B&O (Business and Occupation) and retail sales taxes.”

Prior to that, however, another section states: “Entry fees and league fees as defined in Rule 183 are not charges for amusement and recreation services and are not retail sales. Thus, entry fees and league fees are not subject to retail sales tax. For-profit and non-profit entities — these fees are subject to the service and other B&O tax, unless specifically exempt by statute.”

Bloomsday race officials are working with the State Revenue department and State legislators to get clarification and a solution to the issue.

**Conclusion**

As these examples illustrate, it is important to know what is in your State tax code. It is also important to have good contacts and relations with State legislators who draft this legislation and have a major impact on how the laws are written. One seemingly universal exemption in these tax codes has been for school athletic programs, activities and/or non-profit groups that are “engaged in character building of youth.” They obviously have a strong enough lobby to have set in place these exemptions, a route that may or may not be available to race organizations or clubs.

If you are a for-profit event, you are already paying taxes on the entry fees your event charges, as well as, presumably fees to government entities necessary to conduct your event. An argument could be made that any sort of separate tax is a “new tax” or a double tax.

You may also want to consider examining your race finances to determine what you might be able to cut to cover a tax, as well as if you want to add a tax levy to your entry fee or cover it from other revenue sources. Those events that pay the tax now do not, like the airlines, advertise to the consumer that X amount of their fee is a tax, as most seem to believe that attitudes are mixed as to whether or not this is a legitimate tax opportunity for the States or not.

The race director of one prominent race that doesn’t pay taxes on the entry fees said: “It’s not clear to me that just because an event is conducted by an exempt organization that the exemption would extend to entry fees, any more
Newton Reaps Benefits; Nike Gets Stronger

FOOTWEAR NEWS
Former Reebok owner Paul Fireman’s recent $20 million investment in Newton Running has provided the upstart business many opportunities for further expansion. Company president Keith Simmons says Fireman’s extensive experience with Asian manufacturers will improve efficiencies, and his coterie of footwear designers will enhance shoe designs. Marketing efforts will increase, and the three-person sales force has recently grown to fifteen. Specialty retailers will be given additional educational support, and Breakaway, a Boston-based marketing firm, will develop a new marketing strategy, conduct a rebranding process, and redesign print material and the website. Newton has had an annual growth rate of 100% since its 2007 founding.

Led by sales increases in China and South America, Nike expects to exceed its goal of $23 billion in annual revenue by 2015. Prices are expected to be raised on many products this year to offset higher material, labor and freight costs.

The Oregonian’s Allan Brettman recently revisited the history of the creation of the Nike swoosh, designed by graphic designer Carolyn Davidson in 1971. Phil Knight had asked her to design a logo when it was time to strike out on his own. After coming up with five or six designs, including the now famous swoosh, Davidson submitted her bill for $35, a widely known fact. Less known is that Knight gave Davidson 500 shares of Nike stock in 1983 at a surprise celebration in her honor that she has never sold. Brettman estimates the shares are now worth about $643,000.

According to Leisure Trends’ RetailTRAK, running specialty sales of running shoes totaled $70 million in May, up 5% from a year ago. Minimalist shoes accounted for $5 million of the total with 58,000 units sold, or 12% of all shoes sold. For the year, over 205,000 pairs of minimalist shoes have been purchased. Motion control shoe sales plummeted 20%, racing shoes were up 26%, and trail running shoes 53%.

The U.S. Army has banned Vibram FiveFingers and other minimalist running shoes with individual compartments for each toe. According to Outdoor magazine, the Army believes the shoes detract from a professional military image.

Tom Raynor, a veteran of Nike, Brooks and Fleet Feet, Inc. was recently inducted into the 2011 National Sporting Goods Association Hall of Fame.

MISCELLANEOUS
Florida-based FitFul (http://fitful.com) is offering FitFul Race Day meal packs that provide ready-to-eat, nutritionally balanced meals designed for participants in events from 5Ks to marathons. Sold in multiples of 12 with a minimum order of 288, the meal packs feature an all-natural mix of crackers, hummus, chocolate milk, fruit and nut mix, Clif bars and dark chocolate, all packaged in a recyclable container. Custom sponsorship printing on the containers is available on larger orders. FitFul will reimburse race directors for all unclaimed meals, which are donated to local food banks, and custom meals for most major dietary groups are available.

Noted training expert Dr. David Martin, author of Training Distance Runners, The Olympic Marathon and other books and articles, has donated his extensive track and field and marathoning library, numbering some 800 volumes, to Berlin’s AIMS Marathon Museum of Running. The books and magazines will become part of the David E. Martin Collection, and will be available to researchers.

General Electric has extended its partnership with the International Olympic Committee through the 2020 Games. GE will remain the exclusive provider of products and services that include water treatment, transportation, security, and medical equipment.

In a CNBC interview, Under Armour CEO Kevin Plank stated that he plans to expand company sales from the current $1 billion to $2.1 billion by the end of 2013, with footwear figuring heavily in the expansion plans. Since the stock market bottomed out in 2009, the company’s stock has surged more than 450%.

The J.P.Morgan Corporate Challenge celebrated the 35th running of the New York event last month with 30,000 participants from 940 New York-based companies. The Corporate Challenge began in 1977 with 200 entrants and has expanded to its current 12-city, 6-country series with 250,000 total participants.

Active.com reports that it now has over one million social media fans spread across some 20 social channels, a 297% increase from last year. Active is seeing a huge shift in the use of social media, with both long-time athletes and fitness newbies using Facebook, Twitter and other media to share workouts with friends, encourage one another, fundraise for charities, etc. According to Active, women are 2.5 times more likely to share information than men.

Carl Brandt, co-owner of Movin’ Shoes, three specialty running stores in the San Diego area, and Mick Gieskes, a long-time Movin’ Shoes employee and sprint coach at the UC-San Diego, have teamed up to develop a new post-collegiate Olympic development program. The program is in its early stages; initially it will be open only to San-Diego area athletes. They will receive shoes, apparel and gear, but currently no stipends, coaching or travel money are offered. The program will support athletes in all disciplines of track and field. For details, contact Mick at gieskesm@aol.com.
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how far away from the finish is baggage distribution? You need to survey your venue and come up with viable solutions to these questions.

- Most races prefer to provide tent cover or shelter for the baggage; however, if the gear is all in a tight plastic bag, perhaps you don’t necessarily need to incur the expense of a large tent to cover all the bags.

- If you have enough space, it is easier to allow the runner into the secured baggage area, have them place their own bag near a sign corresponding with their number, and then after the race come back in, retrieve their own bag, showing their bib number and bag number for security on the way out. This is quicker than trying to find everyone’s bag and eliminates the need for a lot of volunteers. Again, you need the space to do this properly though, and it probably only works for races with less than a few thousand runners. For this type of process, it’s best to have participants flow through the baggage area, with only one way in and one way out past the checking crew.

- You also have to determine how to identify each bag, either by placing a sticker with the runner’s bib number on the bag or pinning a tear off tag from the bib number on the bag. Don’t forget to supply some kind of “fastener” so the participant can attach their number to the bag.

- Another decision that needs to be made is whether you will accept anything other than the bag you provide each runner; that is, if they give you their personal back pack or bag, will you accept it?

- You need a policy as to what you will do with bags that are left unclaimed once the race is over and everyone has left. Usually, races will hold on to it for a week or so and then if still left unclaimed, they will give the contents away to charity.

- It is also critical that you state clearly in your written runner instructions that the race is not responsible for any lost bags or articles and that the runner should not place anything of value in their bag.

- Lastly, to minimize or eliminate a lot of bags from being checked, encourage all your participants to bring “throw away” clothes instead. Keep in mind though that you will then have the challenge of cleaning up all that mess! You can’t totally win!