**Section 305.30 Dead Heats**

a) If there is a dead heat for first involving:

1) contestants representing the same betting interest, the perfecta/exacta pool shall be distributed as a single price pool to those selecting the coupled entry or mutuel field combined with the next separate betting interest.

2) contestants representing two or more betting interests, the perfecta/exacta shall be distributed as a profit split.

b) If there is a dead heat for second involving contestants representing the same betting interests, the perfecta/exacta shall be distributed as if no dead heat occurred.

c) If there is a dead heat for second involving contestants representing two or more betting interests, the perfecta/exacta pool shall be distributed in the following manner:

1) As a profit split to those combining the first place betting interest with any of the betting interests involved in the dead heat for second; but if there are no such wagers, then

2) As a single price pool to those combining the first place betting interest for first place and the one covered betting interest involved in the dead heat for second; but if there are no such wagers, then

3) As a profit split to those wagers correctly selecting the winner for first place and those wagers selecting any of the dead-heated betting interests for second place; but if there are no such wagers, then

4) The entire pool shall be refunded on perfecta/exacta wagers for that contest.