**Section 324.40 Dead Heats**

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

1) contestants representing five or more betting interests, all of the wagering combinations selecting five betting interests that correspond with any of the betting interests involved in the dead heat shall share in a profit split.

2) contestants representing four betting interests, all of the wagering combinations selecting the four dead heated betting interests, irrespective of order, along with the fifth place betting interest shall share in a profit split.

3) contestants representing three betting interests, all of the wagering combinations selecting the three dead heated betting interests, irrespective of order, along with the fourth place and fifth place betting interests shall share in a profit split.

4) contestants representing two betting interests, both of the wagering combinations selecting the two dead heated betting interests, irrespective of order, along with the third place, fourth place and fifth place betting interests shall share in a profit split.

b) If there is a dead heat for second involving:

1) contestants representing four or more betting interests, all of the wagering combinations correctly selecting the four dead heated betting interests shall share in a profit split.

2) contestants representing three betting interests, all of the wagering combinations correctly selecting the three dead heated betting interests, irrespective of order, and the fifth place betting interests shall share in a profit split.

3) contestants representing two betting interests, all of the wagering combinations correctly selecting the two dead heated betting interests, irrespective of order, and the fourth place and fifth place betting interests shall share in a profit split.

c) If there is a dead heat for third involving:

1) contestants representing three or more betting interests, all of the wagering combinations correctly selecting the three dead heated betting interests shall share in a profit split.

2) contestants representing two betting interests, both of the wagering combinations selecting the two dead heated betting interests, irrespective of order, along with the fifth place betting interest shall share in a profit split.

d) If there is a dead heat for fourth, all wagering combinations correctly selecting the first three finishers, in correct sequence, along with any two of the betting interests involved in the dead heat for fourth shall share in a profit split.

e) If there is a dead heat for fifth, all wagering combinations correctly selecting the first four finishers, in correct sequence, along with any of the betting interests involved in the dead heat for fifth shall share in a profit split.