**Section 301.40 Show Pools**

a) The amounts wagered to show on the first three betting interests to finish are deducted from the net pool, the balance remaining being the profit; the profit is divided into three equal portions, one being assigned to each winning betting interest and divided by the amount wagered to show on that betting interest, the resulting quotient being the profit per dollar wagered to show on that betting interest. The net show pool shall be distributed to winning wagers in the following precedence, based upon the official order of finish:

1) If contestants of a coupled entry or mutuel field finished in the first three places, as a single price pool to those who selected the coupled entry or mutuel field; otherwise

2) If contestants of a coupled entry or mutuel field finished as two of the first three finishers, the profit is divided with two-thirds distributed to those who selected the coupled entry or mutuel field and one-third distributed to those who selected the other betting interest included within the first three finishers; otherwise

3) As a profit split to those whose selection is included within the first three finishers; but if there are no such wagers, then

4) As a profit split to those who selected the two covered betting interests included within the first three finishers; but if there are no such wagers, then

5) As a profit split to those who selected the one covered betting interest included within the first three finishers; but if there are no such wagers, then

6) As a single price pool to those who selected the fourth place finisher; but if there are no such wagers, then

7) The entire pool shall be refunded on show wagers for that contest.

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

1) two contestants representing the same betting interest, the profit is divided with two-thirds distributed to those who selected the first place finisher and one-third distributed to those who selected the betting interest finishing third.

2) three contestants representing a single betting interest, the show pool shall be distributed as a single price pool.

3) contestants representing two or more betting interests, the show pool shall be distributed as a profit split.

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

1) contestants representing the same betting interest, the profit is divided with one-third distributed to those who selected the betting interest finishing first and two-thirds distributed to those who selected the second place finishers.

2) contestants representing two betting interests, the show pool shall be distributed as a profit split.

3) contestants representing three betting interests, the show pool is divided with one-third of the profit distributed to show wagers on the betting interest finishing first and the remainder is distributed equally among show wagers on those betting interests involved in the dead heat for second.

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

1) contestants representing the same betting interest, the show pool shall be distributed as if no dead heat occurred.

2) contestants representing two or more betting interests, the show pool is divided with two-thirds of the profit distributed to show wagers on the betting interest finishing first and second and the remainder is distributed equally amongst show wagers on those betting interests involved in the dead heat for third.