**Section 2700.610 Allocation of Investment Earnings or Losses**

a) To the extent that Investment Options are established by the Board, Deferred Compensation Accounts shall be allocated among the Investment Options according to the investment elections in effect on behalf of the Participants. Earnings and losses of each Investment Option shall be based on the actual investment experience of the Investment Option.

b) Earnings and losses shall be measured from the Valuation Date coincident with or immediately preceding the date on which any Deferred Compensation is invested in any Investment Option to the Valuation Date coincident with or immediately preceding the date any Deferred Compensation is withdrawn from any Investment Option.

c) The amount of earnings or losses allocated to each Deferred Compensation Account shall reflect the proportion a Participant's Deferred Compensation Account in relation to the other Deferred Compensation Accounts having an interest in that Option.

(Source: Amended at 33 Ill. Reg. 13451, effective September 14, 2009)