**Section 2700.735 Distribution for Certain Balances of $5, 000 or Less**

At the direction of the Participant, a Participant's total Account Balance shall be paid in a lump sum on the next Valuation Date following the direction if:

a) the total Account Balance does not exceed $5,000;

b) the Participant has not previously received a distribution of the total amount payable to the Participant under this Section; and

c) no Annual Deferral has been made with respect to the Participant during the 2-year period ending immediately before the date of the distribution.

(Source: Amended at 30 Ill. Reg. 8408, effective April 21, 2006)