1. Identify deaths coded to heart failure:

- Age: 60
- Sex: M
- Race: White
- Place of death: Hospital
- State of residence: NH
- UCD: Heart Failure
- MCD: None listed

2. Find all controls (matches) of the same age, sex, and other match variables:

- 6 deaths
  - Age: 60
  - Sex: M
  - UCD: Ischemic Heart Disease
  - MCD: Heart Failure
- 3 deaths
  - Age: 60
  - Sex: M
  - UCD: COPD
  - MCD: Heart Failure
- 1 death
  - Age: 60
  - Sex: M
  - UCD: Cancer
  - MCD: Heart Failure

3. Redistribute deaths coded to heart failure to their controls:

- 6.6 deaths
  - Age: 60
  - Sex: M
  - UCD: Ischemic Heart Disease
  - MCD: Heart Failure
- 3.3 deaths
  - Age: 60
  - Sex: M
  - UCD: COPD
  - MCD: Heart Failure
- 1.1 deaths
  - Age: 60
  - Sex: M
  - UCD: Cancer
  - MCD: Heart Failure