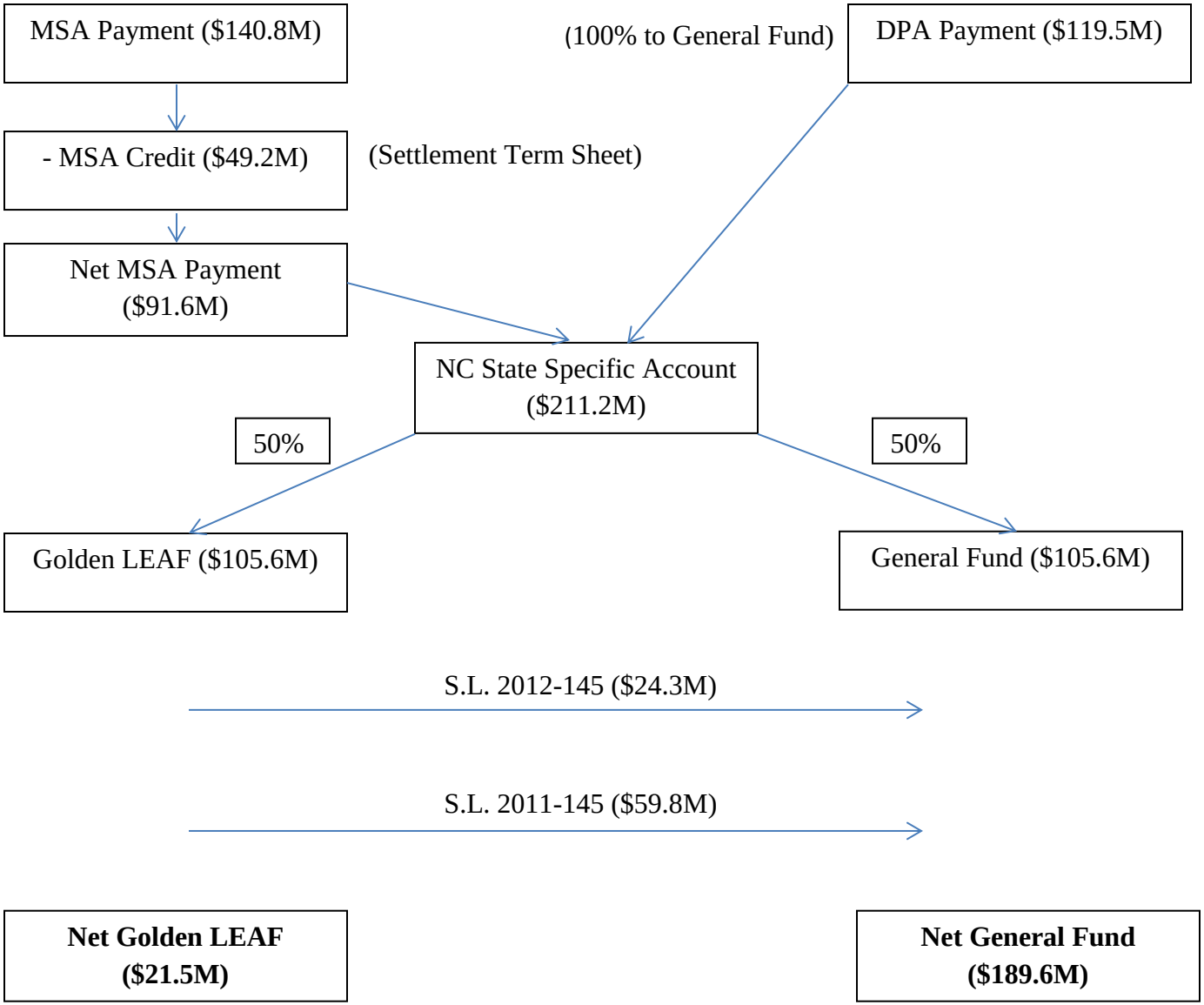Tobacco Disputed Payment Account (DPA) Settlement – State Interpretation