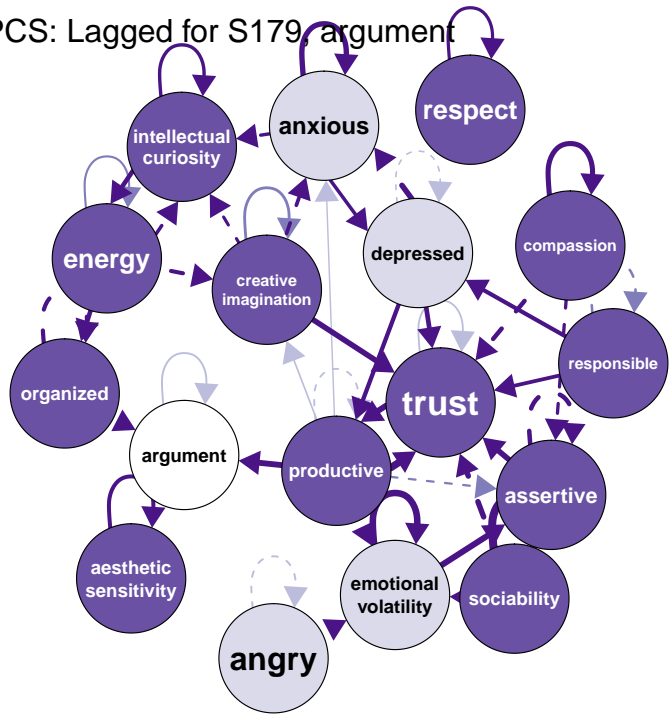IPCS: Lagged for S179, argument

IPCS: Contemporaneous for S179, argument