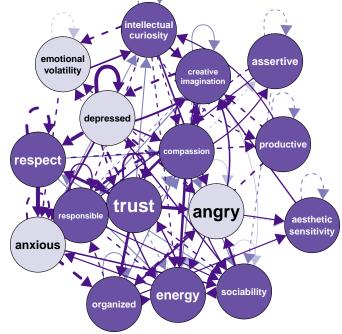IPCS: Lagged for S44, none

IPCS: Contemporaneous for S44, none