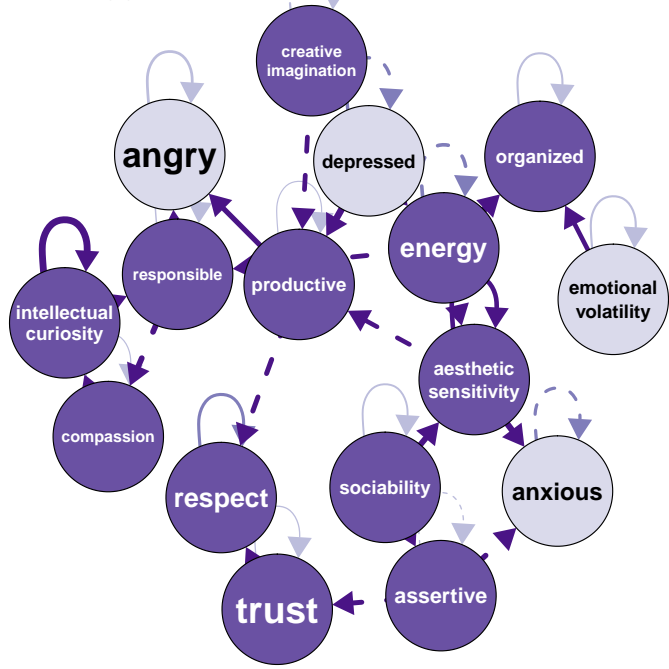IPCS: Lagged for S103, none

IPCS: Contemporaneous for S103, none