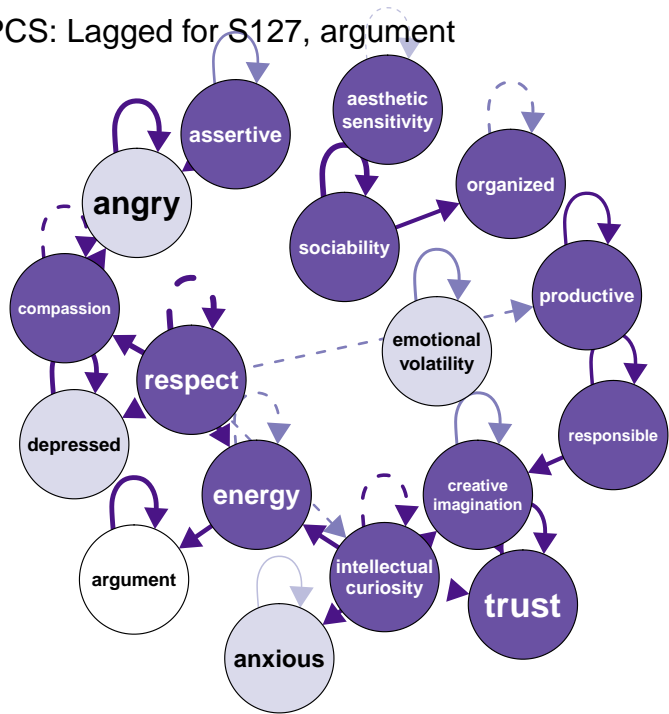IPCS: Lagged for S127, argument

IPCS: Contemporaneous for S127, argument