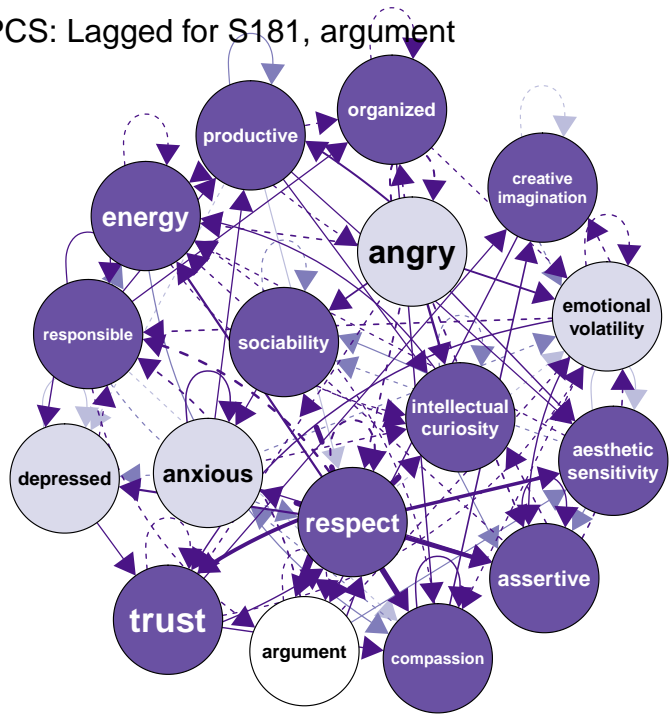IPCS: Lagged for S181, argument

IPCS: Contemporaneous for S181, argument