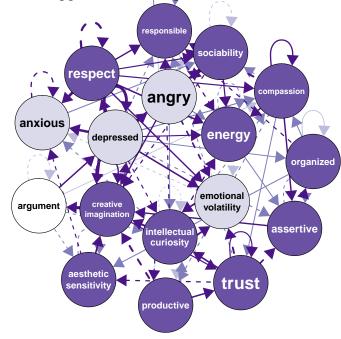IPCS: Lagged for S44, argument

IPCS: Contemporaneous for S44, argument