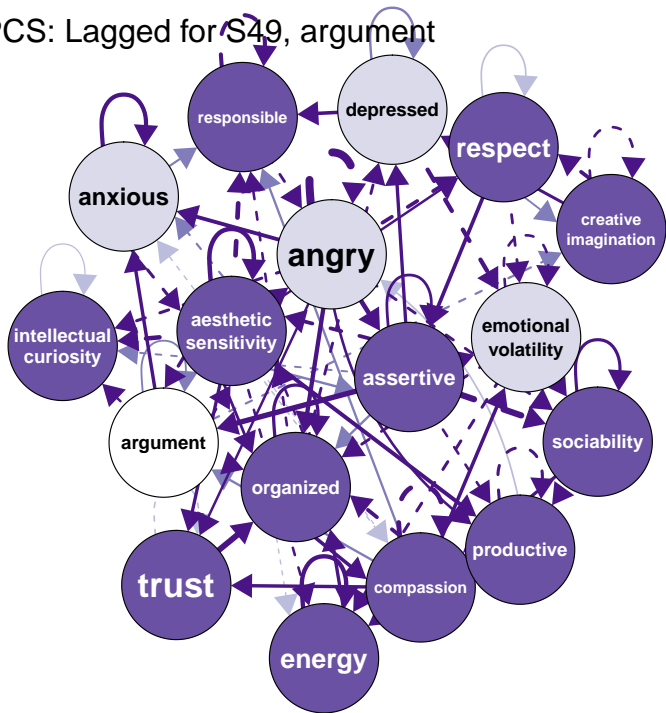IPCS: Lagged for S49, argument

IPCS: Contemporaneous for S49, argument