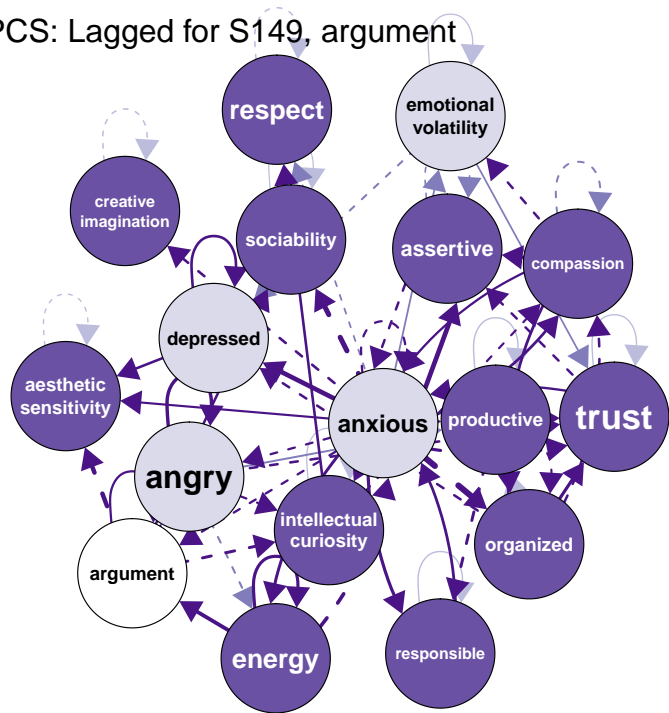IPCS: Lagged for S149, argument

IPCS: Contemporaneous for S149, argument