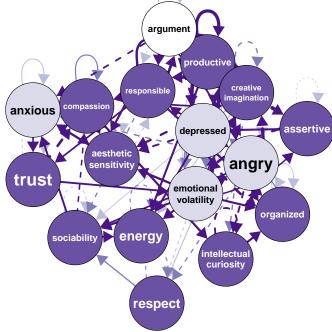IPCS: Lagged for S126, argument

IPCS: Contemporaneous for S126, argument