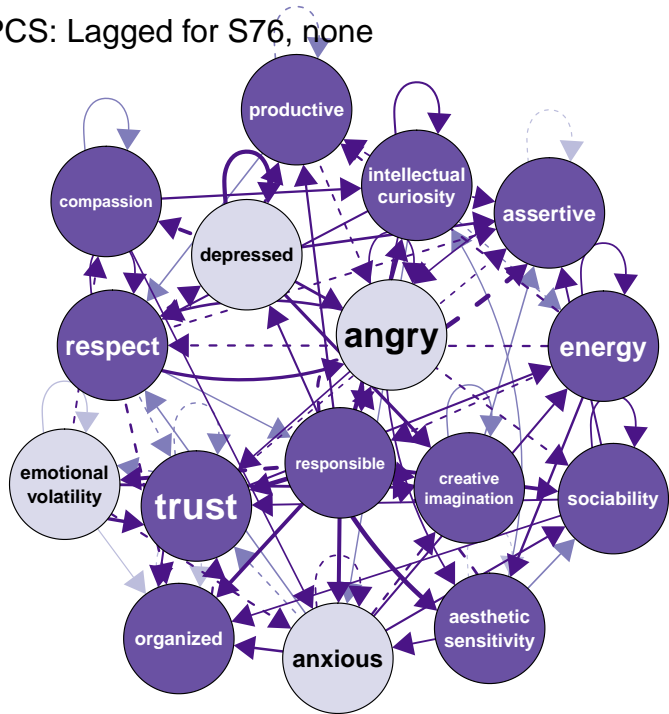IPCS: Lagged for S76, none

IPCS: Contemporaneous for S76, none