Δ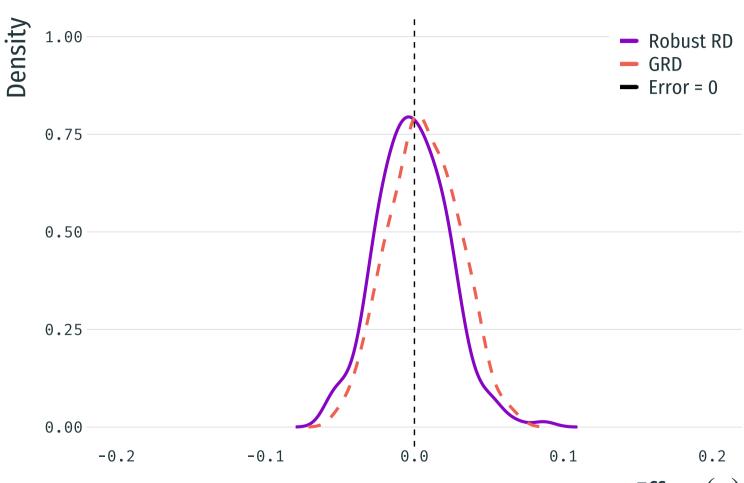 Estimate - Real Effect = $(\hat{\tau} - 0.2)$