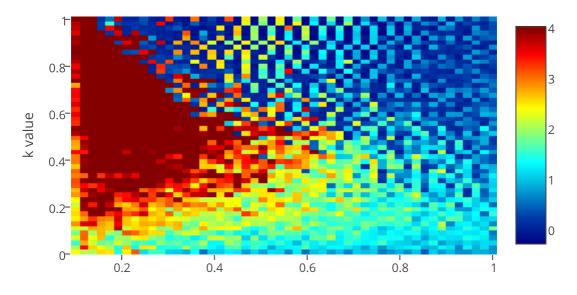Power Analysis for b-values (Observed / True)