

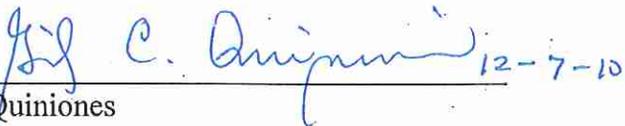
Exhibit "B"  
December 13, 2010

**Certification of Assumptions and Method of Estimation for  
Budget and Financial Plan 2011-2014 in accordance with the  
Comptroller's Regulation § 203.9 Certification**

December 13, 2010

To the Board of Trustees  
Power Authority of the State of New York

To the best of my knowledge and belief after reasonable inquiry, I, the undersigned, certify that the "Authority's Method of Estimation for Budget and Financial Plan 2011-2014" is based on reasonable assumptions and methods of estimation and that the regulations enumerated in Part 203, "Budget and Financial Plan Format, Supporting Documentation and Monitoring - Public Authorities" have been satisfied.

  
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Gil Quiniones  
Chief Operating Officer