

Mail Stop 3561

August 30, 2007

By Facsimile and U.S. Mail

Mr. Michael H. Madison  
President and Chief Executive Officer  
Cleco Corporation  
Cleco Power LLC  
2030 Donahue Ferry Road  
Pineville, Louisiana 71360

**Re: Cleco Corporation  
Cleco Power LLC  
Form 10-K Amendment No. 3 for Fiscal Year Ended December 31, 2006  
Filed August 9, 2007  
Form 10-Q Amendment No. 2 for Fiscal Quarter Ended March 31, 2007  
Filed August 9, 2007  
File Nos. 1-15759 and 1-05663**

Dear Mr. Madison:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief