



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

September 8, 2009

Michael H. Madison
President, Chief Executive Officer, Director
Cleco Corporation
Cleco Power LLC
2030 Donahue Ferry Road
Pineville, LA 71360

Re: Cleco Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 12, 2009
Forms 10-Q for the Fiscal Quarters Ended March 31, 2008 and
June 30, 2009
Filed May 6, 2009 and August 5, 2009
File No. 001-15759

Cleco Power, LLC
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
Forms 10-Q for the Fiscal Quarters Ended March 31, 2009 and
June 30, 2009
Filed May 6, 2009 and August 5, 2009
File No. 001-05663

Dear Mr. Madison:

We have reviewed your response letter dated August 28, 2009 and have the following comment. Please provide a written response to our comment. Please be as detailed as necessary in your explanation. With regard to this comment, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2008

Note 10 – Income Taxes, page 100

1. We note your response to comment 9 of our letter dated August 13, 2009. We note you provided for deferred taxes related to your AFUDC equity income in Exhibit 1. We also reviewed your last journal entry in Exhibit 1 to record the SFAS no. 71 adjustment. In this regard, please explain to us why the deferred tax expense in the last journal entry was immediately reversed. Detailed journal entries showing the unwinding of all the accounts used to record the tax effects of the AFUDC equity income would facilitate our review.

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your response to our comment and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comment.

You may contact Robert Babula, Staff Accountant, at (202) 551-3339 or in his absence Donna DiSilvio, Review Staff Accountant, at (202) 551-3202 if you have questions regarding this comment on the financial statements and related matters. Please contact Robert W. Errett, Staff Attorney, at (202) 551-3225, or me at (202) 551-3720 with any other questions.

Sincerely,

H. Christopher Owings
Assistant Director