

Mail Stop 3561

October 14, 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
File No. 001-15759**

**Cleco Power, LLC
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
File No. 001-05663**

Dear Mr. Madison:

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

Sincerely,

H. Christopher Owings
Assistant Director