CLECO POWER EXHIBIT 12(b)

Computation of Ratios of Earnings to Fixed Charges

	 FOR THE THREE Months ended		FOR THE NINE MONTHS ENDED		FOR THE TWELVE MONTHS ENDED	
(THOUSANDS, EXCEPT RATIOS)	 	SEPTEMBER 30, 2006				
Earnings from continuing operations	\$ 21,556	\$	52,476	\$	59,440	
Income taxes	11,428		26,287		35,483	
Earnings from continuing operations before income taxes	\$ 32,984	\$	78,763	\$	94,923	
Fixed charges:						
Interest, long-term debt	\$ 8,184	\$	25,022	\$	31,832	
Interest, other (including interest on short-term debt)	628		1,786		1,678	
Amortization of debt expense, premium, net	332		959		1,379	
Portion of rentals representative of an interest factor	85		252		341	
Total fixed charges	\$ 9,229	\$	28,019	\$	35,230	
Earnings from continuing operations before income taxes	\$ 32,984	\$	78,763	\$	94,923	
Plus: total fixed charges from above	9,229		28,019		35,230	
Earnings from continuing operations before income taxes and fixed charges	\$ 42,213	\$	106,782	\$	130,153	
Ratio of earnings to fixed charges	4.57	X	3.81 ×		3.69	