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Consent of Independent Registered Public Accounting Firm

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We hereby consent to the incorporation by reference in the Registration Statement on Form S-3 (No. 333-132832) of Cleco Power LLC of our report dated February 27, 2007, relating to the financial statements and financial statement schedule, which appears in this Form 10-K.

/s/ PricewaterhouseCoopers LLP

New Orleans, Louisiana

February 27, 2007