CLECO POWER EXHIBIT 12(b)

Computation of Ratios of Earnings to Fixed Charges

| | | | FOR THE TWELVE MONTHS ENDED | |
|---|-------|----------------|--------------------------------|--|
| (THOUSANDS, EXCEPT RATIOS) | | MARCH 31, 2007 | | |
| Earnings from continuing operations | \$ 12 | ,276 | \$ 63,231 | |
| Income taxes | 3 | ,116 | 29,118 | |
| Earnings from continuing operations before income taxes | \$ 15 | ,392 | \$ 92,349 | |
| Fixed charges: | | | | |
| Interest, long-term debt | \$ 8 | ,455 | \$ 33,175 | |
| Interest, other (including interest on short-term debt) | 2 | ,910 | 7,097 | |
| Amortization of debt expense, premium, net | | 349 | 1,331 | |
| Portion of rentals representative of an interest factor | | 131 | 543 | |
| Total fixed charges | \$ 11 | ,845 | \$ 42,146 | |
| Earnings from continuing operations before income taxes | \$ 15 | ,392 | \$ 92,349 | |
| Plus: total fixed charges from above | 11 | ,845 | 42,146 | |
| Earnings from continuing operations before income taxes and fixed charges | \$ 27 | ,237 | \$ 134,495 | |
| Ratio of earnings to fixed charges | - | 2.30 × | 3.19 X | |