Subsidiaries of the Registrant as of December 31, 2007

SUBSIDIARIES OF REGISTRANT OR ORGANIZATION	STATE OF INCORPORATION	
Acadia Partners Pipeline LLC	Louisiana	
Acadia Power Holdings LLC	Louisiana	
Acadia Power Partners, LLC	Delaware	
Attala Transmission LLC	Louisiana	
CLE Intrastate Pipeline Company LLC	Louisiana	
Cleco Energy LLC	Texas	
Cleco Evangeline LLC	Louisiana	
Cleco Generation Services LLC	Louisiana	
Cleco Innovations LLC	Louisiana	
Cleco Katrina/Rita Hurricane Recovery Funding LLC	Louisiana	
Cleco Marketing & Trading LLC	Louisiana	
Cleco Midstream Resources LLC	Louisiana	
Cleco Power LLC	Louisiana	
Cleco Support Group LLC	Louisiana	
DeSoto Pipeline Company, Inc.	Louisiana	
Diversified Lands LLC	Louisiana	
Four Square Production, LLC	Texas	
Perryville Energy Holdings LLC	Louisiana	
Perryville Energy Partners, L.L.C.	Delaware	
UTS, LLC	Louisiana	