CLECO POWER EXHIBIT 12(b)

Computation of Ratios of Earnings to Fixed Charges

| | FOR THE THREE Months ended | | THE TWELVE |
|---|-------------------------------|----------------|------------|
| (THOUSANDS, EXCEPT RATIOS) | | MARCH 31, 2008 | |
| Earnings from continuing operations | \$ 27,608 | \$ | 100,004 |
| Income taxes | 6,958 | | 33,455 |
| Earnings from continuing operations before income taxes | \$ 34,566 | \$ | 133,459 |
| Fixed charges: | | | |
| Interest, long-term debt | \$ 9,376 | \$ | 33,824 |
| Interest, other (including interest on short-term debt) | 2,230 | | 7,728 |
| Amortization of debt expense, premium, net | 406 | | 1,456 |
| Portion of rentals representative of an interest factor | 123 | | 526 |
| Total fixed charges | \$ 12,135 | \$ | 43,534 |
| Earnings from continuing operations before income taxes | \$ 34,566 | \$ | 133,459 |
| Plus: total fixed charges from above | 12,135 | | 43,534 |
| Earnings from continuing operations before income taxes and fixed charges | \$ 46,701 | \$ | 176,993 |
| Ratio of earnings to fixed charges | 3.85 | Χ | 4.07 X |