

CLECO POWER LLC  
Form 8-K  
November 01, 2012

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 26, 2012

CLECO CORPORATION

(Exact name of registrant as specified in its charter)

Louisiana	1-15759	72-1445282
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
2030 Donahue Ferry Road		
Pineville, Louisiana	71360-5226	
(Address of principal executive offices)	(Zip Code)	

Registrant's telephone number, including area code: (318) 484-7400

CLECO POWER LLC

(Exact name of registrant as specified in its charter)

Louisiana	1-05663	72-0244480
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
2030 Donahue Ferry Road		
Pineville, Louisiana	71360-5226	
(Address of principal executive offices)	(Zip Code)	

Registrant's telephone number, including area code: (318) 484-7400

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01 Changes in Registrants' Certifying Accountant.

On October 26, 2012, Cleco Corporation (“Cleco”) and Cleco Power LLC (“Cleco Power” and, together with Cleco, collectively referred to herein as “Registrants”) engaged Deloitte and Touche LLP (“Deloitte”) as their independent registered public accounting firm beginning with the year ending December 31, 2013. The decision to engage Deloitte was approved by the Audit Committee of the Board of Directors of Cleco.

Prior to engaging Deloitte, the Registrants did not consult with Deloitte on any matter that (i) involved the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrants' financial statements, in each case where a written report was provided or oral advice was provided that Deloitte concluded was an important factor considered by the Registrants in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) was either the subject of disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is defined in 304(a)(1)(iv) of Regulation S-K.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CLECO CORPORATION

Date: November 1, 2012

By: /s/ Terry L. Taylor  
Terry L. Taylor  
Controller and Chief Accounting Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CLECO POWER LLC

Date: November 1, 2012

By: /s/ Terry L. Taylor  
Terry L. Taylor  
Controller and Chief Accounting Officer