

Cleco Corporate Holdings LLC
Form 8-K
April 28, 2016

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): April 22, 2016
CLECO CORPORATE HOLDINGS LLC
(Exact name of registrant as specified in its charter)

Louisiana 1-15759 72-1445282
(State or other jurisdiction (Commission File Number) (IRS Employer
of incorporation) 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 (Commission File Number) (IRS Employer
of incorporation) 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 April 22, 2016, the Boards of Managers (the "Boards") of each of Cleco Corporate Holdings LLC ("Cleco") and Cleco Power LLC ("Cleco Power" and, together with Cleco, collectively referred to herein as the "Registrants") were informed by Deloitte & Touche LLP ("Deloitte"), the Registrants' independent registered public accounting firm, that Deloitte has determined it is no longer independent as a result of the completion of the merger on April 13, 2016, contemplated by the Agreement and Plan of Merger, dated as of October 17, 2014, by and among Cleco, Cleco Partners L.P. ("Parent"), a Delaware limited partnership, and Cleco MergerSub Inc., a Louisiana corporation and an indirect wholly-owned subsidiary of Parent. Consequently, the Boards have each dismissed Deloitte as its independent registered public accounting firm. Neither Registrant currently has an audit committee.

During the fiscal years ended December 31, 2015 and 2014, and the subsequent interim periods, neither Registrant had any disagreements (as such term is defined in Instruction 4 to Item 304 of Regulation S-K) with Deloitte on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to Deloitte's satisfaction, would have caused Deloitte to make reference to the subject matter of the disagreements in their reports on the Registrants' financial statements for such years, nor were there any reportable events as that term is defined in Item 304(a)(1)(iv) of Regulation S-K. The reports of Deloitte on the Registrants' financial statements for the fiscal years ended December 31, 2015 and 2014, contain no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principle.

The Registrants provided Deloitte with a copy of this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (the "SEC") and requested that Deloitte furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of such letter, dated April 28, 2016, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

While the Registrants have not engaged a new independent registered public accounting firm, they have begun a search process to identify Deloitte's successor. The Registrants will disclose the engagement of a new independent registered public accounting firm once the process has been completed as required by the rules and regulations of Securities Exchange Act of 1934, as amended.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No.	Description
-------------	-------------

16.1	Letter from Deloitte & Touche LLP regarding change in certifying accountant.
------	--

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 hereunto duly authorized.

CLECO CORPORATE HOLDINGS LLC

Date: April 28, 2016 By: /s/ Terry L. Taylor
Terry L. Taylor
Chief Financial Officer, 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: April 28, 2016 By: /s/ Terry L. Taylor
Terry L. Taylor
Chief Financial Officer, Controller, and Chief Accounting Officer

EXHIBIT INDEX

Exhibit No. Exhibit Description

16.1 Letter from Deloitte & Touche LLP regarding change in certifying accountant.