



To Whom It May Concern:

Re: CMR & Associates, Inc.

Dear Sir/Madam:

I am the Vice President of Human Resources for NuCO2, a Stuart, Florida based distributor of CO2 products to the fast-food industry and have primary responsibility for securing Group Benefits coverage for our Company.

Historically, we have worked with our incumbent brokers to solicit the marketplace on our behalf and provide proposals for our review. We were introduced to CMR & Associates, Inc., specifically Paul Selsor, Regional Vice President, by our equity sponsor, Aurora Capital Group (Westwood, California). Aurora has retained CMR in a non-brokerage capacity to work with each of their portfolio companies with regard to their respective Group Benefit and retirement programs. We engaged CMR to assist us with our April 1, 2009 renewal and we quickly discovered that with CMR and their additional resources (The CMR Database®), we were able to move in a new, positive direction.

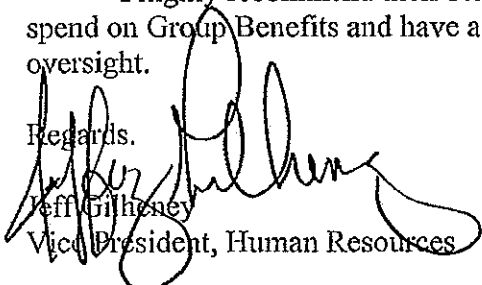
By utilizing the expanded resources, CMR was able to introduce us to another Group Benefits brokerage firm who specializes in placing benefits for transportation clients. Through a competitive process that also included our incumbent broker, we achieved attractive results that we had never achieved before.

With a mature renewal from our incumbent carrier, we were successful in reducing our maximum liability by more than \$900,000 without any major loss in benefits or service. Also, we were able to reduce our fixed costs contained within the program by more than 30% (over \$90,000). These results were extremely positive for NuCO2's bottom line cost.

CMR has become one of our key advisors and we will continue to rely upon their strategic consultative advice for in the future. They have helped us achieve the most cost-effective benefit plan we have ever secured.

I highly recommend their services to any company who desires to maximize their spend on Group Benefits and have a trusted advisor to assist with strategic planning and oversight.

Regards,


Jeff Gilhenny
Vice President, Human Resources