

March 2, 2006

via U.S. mail and facsimile

Michael E. DeDomenico, Chief Executive Officer  
2800 S.E. Market Place  
Stuart, FL 34997

RE: Nuco2 Inc.  
Form 10- K for the Fiscal Year Ended June 30, 2005  
Filed September 13, 2005  
File No. 0-27378

Dear Mr. DeDomenico:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili Shah  
Accounting Branch Chief

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE