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OMB APPROVAL  
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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

SCHEDULE 13D/A  
Under the Securities Exchange Act of 1934  
(Amendment No. 3)

DRYCLEAN USA, Inc.  
(Name of Issuer)

Common Stock, par value \$0.25  
(Title of Class of Securities)

262432-10-7  
(CUSIP Number)

Lloyd Frank, Esq.  
Jenkins & Gilchrist Parker Chapin LLP  
405 Lexington Avenue  
New York, New York 10174  
212-704-6000

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(Name, Address and Telephone Number of Person Authorized to  
Receive Notices and Communications)

December 28, 2004  
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(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of ss.ss.240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box [ ]

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- 
1. Names of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only).  
  
Michael S. Steiner  
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  2. Check the Appropriate Box if a Member of a Group (See Instructions)  
  
(a)  [X]  
  
(b)  [ ]  
-----
  3. SEC Use Only  
  
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  4. Source of Funds: PF  
  
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  5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e) [ ]  
  
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6. Citizenship or Place of Organization United States

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Number of Shares Beneficially Owned By Each Reporting Person With

7. Sole Voting Power	100
8. Shared Voting Power	4,520,954/1/
9. Sole Dispositive Power	1,760,577
10. Shared Dispositive Power	0

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11. Aggregate Amount Beneficially Owned by Each Reporting Person

4,521,054

12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) [X]

13. Percent of Class Represented by Amount in Row (11)

64.5%

14. Type of Reporting Person (See Instructions)

IN

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1. Includes 1,760,477 of the shares owned by the Reporting Person and 2,760,477 of the shares owned by others that are subject to a Stockholders Agreement with the Reporting Person concerning, among other things, voting for the election of directors, as a result of which the Reporting Person may be deemed to be the beneficial owner of such shares with shared voting power.

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This Amendment No. 3 ("Amendment No. 3") amends in their entirety Items 5, 6 and 7 contained in the Schedule 13D filed on November 9, 1998 (the "Original Statement"), as amended by Amendment No. 1 filed on January 20, 2000 and Amendment No. 2 filed on July 27, 2004, by Michael S. Steiner (the "Reporting Person") with respect to the Reporting Person's beneficial ownership of Common Stock, \$.025 par value (the "Common Stock"), of DRYCLEAN USA, Inc. (the "Issuer" or the "Company"). The Original Statement, as amended by Amendments Nos. 1 and 2 and this Amendment No. 3, is referred to collectively as the "Statement."

Item 5 Interest in Securities of the Issuer

The following information is as at December 28, 2004:

(a) (i) Amount Beneficially Owned: 4,521,054. Includes, in addition to 100 shares owned by the Reporting Person which are not subject to the Stockholders Agreement discussed in Item 6 of this Statement, the following shares that are subject to the Stockholders Agreement: (a) 1,760,577 (25.1%) of the Issuer's outstanding shares of Common Stock owned by the Reporting Person, (b) 1,760,477 (25.1%) of the Issuer's outstanding shares of Common Stock owned by William K. Steiner, the Reporting Person's father who does not reside in the Reporting Person's household, and (c) 1,000,000 (14.3%) of the Issuer's outstanding shares of Common Stock owned by Alan I. Greenstein. As a result of the Stockholders Agreement, the Reporting Person, William K. Steiner and Alan I. Greenstein are deemed to be a "group," within the meaning of Rule 13d-5 under the Securities Exchange Act of 1934 (the "Exchange Act"), and, therefore, the Reporting Person may be deemed to be the beneficial owner within the meaning of Rule 13d-3 of the Exchange Act, of all of the 4,520,954 Shares subject to the Stockholders

Agreement, which represent 64.5% of the Issuer's 7,014,450 shares of Common Stock outstanding as of December 28, 2004.

(ii) Percent of Class: 64.5% based on 7,014,450 shares of the Issuer's Common Stock outstanding on December 28, 2004.

(b) Number of shares to which such person has:

(i) sole power to vote or to direct the vote - 100

(ii) shared power to vote or to direct the vote - 4,520,954

(iii) sole power to dispose or to direct the disposition of - 1,760,577

(iv) shared power to dispose or to direct the disposition of - 0

(c) The following is a schedule of the transactions by the Reporting Person in the Issuer's Common Stock during the 60 days immediately preceding the filing of this Amendment:

<TABLE>

<CAPTION>

Date of Transaction	Number of Shares		Price	Nature of Transaction
	Acquired	Disposed of		
<S>	<C>	<C>	<C>	<C>
12/28/04	250,000	0	\$1.45	Private Transfer (Purchase) from Alan Greenstein

</TABLE>

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(d) No other person is known to have the right to receive, or the power to direct the receipt of, dividends from, or the proceeds from the sale of, the securities of the Issuer owned by the Reporting Person.

(e) Not applicable.

#### Item 6 Contracts, Agreements, Understandings or Relationships With Respect to Securities of the Issuer

On July 22, 2004, the Reporting Person and William K. Steiner each sold 750,000 shares of the Company's Common Stock to Alan I. Greenstein, for a purchase price of \$1,087,500 (\$1.45 per share) payable to each seller, consisting of \$350,000 in cash and a \$737,500 Promissory Note payable on July 22, 2005 secured by the shares sold. On December 28, 2004, Mr. Greenstein transferred to each of the Reporting Person and William K. Steiner 250,000 of those shares, with the Promissory Note to each Reporting Person being reduced by \$362,500 to \$375,000.

Contemporaneously with the original transaction, on July 22, 2004, the Reporting Person, William K. Steiner and Alan I. Greenstein entered into a Stockholders Agreement regarding the voting of shares then owned of record by them. On December 28, 2004, the parties amended such Stockholders Agreement (as amended, the "Stockholders Agreement") to reflect the revised share ownership of the parties. Under the Stockholders Agreement, the Reporting Person and William K. Steiner (together with any transferees to whom either of them transfers Shares, as defined below, to the extent of the Shares so transferred, collectively, the "Steiner Family Stockholders") and Alan J. Greenstein (together with any transferee to whom he transfers Shares, to the extent of the Shares so transferred, collectively, the "Greenstein Stockholders") have agreed, except to the extent otherwise agreed from time to time by each of: (a) the holders of a majority of the Shares held by the Greenstein Stockholders and (b) the holders of a majority of the Shares held by the Steiner Family Stockholders, to vote the 1,760,477, 1,760,477 and 1,000,000 shares of the Issuer's Common Stock owned of record by the Reporting Person, William K. Steiner and Alan I. Greenstein, respectively (collectively the "Shares"), to elect as directors of the Issuer of (x) one designee as may be selected by the holders of a majority of the Shares held by the Greenstein Stockholders and (y) such other designees as may be selected by the holders of a majority of the Shares held by the Steiner Family Stockholders. Should any designee of the Greenstein Stockholders

or the Steiner Family Stockholders resign, determine not to seek re-election to the Issuer's Board of Directors (the "Board"), be removed from office, die, become incapacitated or otherwise cease to serve on the Board, and should such designee not be replaced by the Board with the a designee recommended to the Board by the stockholder group who designated the director being replaced, or should such designee's term of office expire, the parties to the Stockholders Agreement agree to take all such action as may be permitted under the Issuer's Certificate of Incorporation or By-laws and laws of its state of incorporation to promptly call a special or other meeting of stockholders of the Issuer and vote, or execute a written consent, to elect as the successor to such former director a person designated by the holders of a majority of the Shares held by the stockholder group whose designee is to be replaced. The Stockholders Agreement is to terminate on the earliest to occur of (i) the date agreed to in writing by the owners of record of a majority of the Shares and (ii) the liquidation of the Issuer or the Issuer's merger with, or sale of substantially all of its assets to, or another change in control transaction with, another entity that is approved by the Board, following which transaction or series of transactions the stockholders of the Issuer immediately prior to the first of

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such transactions do not own more than 50% of the outstanding voting power of the resulting entity at the effective date of the last of such transactions.

Item 7    Material to be Filed as Exhibits

Exhibit 1 -    Merger Agreement (1)

Exhibit 2 -    Engagement Letter between the Issuer and Slusser Associates,  
                  Inc. (1)

Exhibit 3 -

                  Investment Letter dated January 13, 2000 from RAM Capital  
                  Management Trust to the Issuer and the Reporting Person. (2)

Exhibit 4(a)    Investment Letter dated July 22, 2004 from Alan Greenstein to  
                  the Issuer and the Reporting Person.

Exhibit 4(b)    Stockholders Agreement dated as of July 22, 2004 by and among  
                  the Reporting Person, William K. Steiner and Alan I.  
                  Greenstein. (3)

Exhibit 4(c)    Amendment dated December 28, 2004 by and among the Reporting  
                  Person, Michael S. Steiner and William K. Steiner to the  
                  Stockholders Agreement dated as of July 22, 2004 among them.  
                  (4)

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(1)    Filed with the Original Statement.

(2)    Filed with Amendment No. 1 to this Statement.

(3)    Incorporated by reference to Exhibit 99.1 to the Issuer's Current  
          Report on Form 8-K dated (date of earliest event reported) July 22,  
          2004.

(4)    Filed herewith.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I  
certify that the information set forth in this statement is true, complete and

correct.

Dated: December 29, 2004

/s/ Michael S. Steiner

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Michael S. Steiner

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EXHIBIT INDEX

Exhibit No.	Description
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Exhibit 2	Engagement Letter between the Issuer and Slusser Associates, Inc. (1)
Exhibit 3	Investment Letter dated January 13, 2000 from RAM Capital Management Trust to the Issuer and the Reporting Person. (2)
Exhibit 4(a)	Investment Letter dated July 22, 2004 from Alan Greenstein to the Issuer and the Reporting Person.
Exhibit 4(b)	Stockholders Agreement dated as of July 22, 2004 by and among the Reporting Person, William K. Steiner and Alan I. Greenstein. (3)
Exhibit 4(c)	Amendment dated December 28, 2004 by and among the Reporting Person, William K. Steiner and Alan I. Greenstein to the Stockholders Agreement dated as of July 22, 2004 among them. (4)

- 
- (1) Filed with the Original Statement.
  - (2) Filed with Amendment No. 1 to this Statement.
  - (3) Incorporated by reference to Exhibit 99.1 to the Issuer's Current Report on Form 8-K dated (date of earliest event reported) July 22, 2004.
  - (4) Filed herewith.

AMENDMENT TO  
STOCKHOLDERS AGREEMENT

This Amendment is made as of December 28, 2004 (this "Amendment") to that certain Stockholders Agreement dated as of July 22, 2004 (the "Original Stockholders Agreement") among Alan I. Greenstein ("Greenstein" and together with any transferee to whom he transfers Shares, as hereinafter defined, to the extent of the Shares (as defined in the Original Stockholders Agreement) so transferred, collectively, the "Greenstein Stockholders"), Michael S. Steiner and William K. Steiner (the "Steiner Family" and together with any transferees to whom any of them transfers Shares to the extent of the Shares so transferred, collectively, the "Steiner Family Stockholders"). Each of the Greenstein Stockholders and the Steiner Family Stockholders are individually referred to as a "Stockholder" and collectively referred to as the "Stockholders".

WHEREAS, the parties entered into the Original Stockholders Agreement in connection with the purchase by Greenstein from the Steiner Family of an aggregate of 1,500,000 shares of Common Stock, par value of \$.025 per share of DRYCLEAN USA, Inc., a Delaware corporation (the "Company"); and

WHEREAS, contemporaneously herewith, Greenstein is transferring and selling to each Michael S. Steiner and William K. Steiner 250,000 (an aggregate of 500,000) of such Shares; and

WHEREAS, an amendment to the Stockholders Agreement is necessary to reflect the original intent of the parties in light of such contemporaneous transfer;

NOW, THEREFORE, in consideration of the premises and the mutual representations, covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Stockholders hereby agree as follows:

1. For all purposes of the Stockholders Agreement, the Stockholders acknowledge that, as of the date hereof, the Shares held by the Greenstein Stockholders consist of the 1,000,000 Shares to be owned of record by Greenstein immediately following his transfer of the 500,000 Shares being transferred contemporaneously herewith to Michael S. Steiner and William K. Steiner, and the Shares held by the Steiner Family Stockholders consist of the 1,760,477 Shares to be owned of record by each of Michael S. Steiner and William K. Steiner (an aggregate of 3,520,954 Shares) immediately following the transfer of such 500,000 Shares to them.

2. Capitalized terms used, but not defined herein shall have the meaning ascribed to such term in the Original Stockholders Agreement.

3. Except as amended hereby, the Original Stockholders Agreement shall remain in full force and effect in accordance with its terms.

4. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of them together shall represent the same agreement.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement as of the date first written above.

/s/ Michael S. Steiner

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Michael S. Steiner

/s/ William K. Steiner

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William K. Steiner

/s/ Alan I. Greenstein

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Alan I. Greenstein

