SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 10-QSB

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 For the quarterly period ended March 31, 2004

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from to

Commission file number 0-9040

DRYCLEAN USA, Inc.
(Exact name of small business issuer as specified in its charter)

DELAWARE	11-2014231
(State of other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

290 N.E. 68 Street, Miami, Florida 33138
(Address of principal executive offices)

(305) 754-4551
(Issuer's telephone number)

Not Applicable
(Former name)

Check whether the issuer: (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X No_____

State the number of shares outstanding of each of the issuer's classes of common equity as of the latest practicable date: Common Stock, $.025 par value per share - 7,014,450 shares outstanding as of May 7, 2004.

Transitional Small Business Disclosure Format: Yes No X
-------- ------

<TABLE>
<CAPTION>

DRYCLEAN USA, Inc.
CONDENSED CONSOLIDATED STATEMENTS OF INCOME

	For the nine months ended March 31, 2004	2003	For the three months ended March 31, 2004	2003
	(Unaudited)		(Unaudited)	
<S>	<C>	<C>	<C>	<C>
Sales	$10,500,193	$10,024,123	$3,391,164	$3,098,134
Development fees, franchise and license fees, commissions and other income	502,682	450,672	170,539	95,023
Total revenues	11,002,875	10,474,795	3,561,703	3,193,157
Cost of goods sold	7,608,745	7,245,990	2,459,083	2,179,540
Selling, general and administrative expenses	2,766,009	2,749,578	946,247	871,743
Research and development	32,934	34,009	14,059	13,565
Total operating expenses	10,407,688	10,029,577	3,419,389	3,064,848
Operating income	595,187	445,218	142,314	128,309
Other income (expenses)				
Interest income	19,436	20,046	6,897	7,174
Interest expense	-	(22,295)	-	(6,104)
Total	19,436	(2,249)	6,897	1,070

Earnings from continuing operations before taxes	614,623	442,969	149,211	129,379
Provision for income taxes	245,845	177,188	59,680	51,752
Net earnings from continuing operations	368,778	265,781	89,531	77,627
Net reduction in reserve associated with sale of discontinued operations	-	39,976	-	-
Net earnings	$368,778	$305,757	$89,531	$77,627
Basic and diluted earnings per share from continuing operations	$ .05	$ .04	$ .01	$ .01
Basic and diluted earnings per share from discontinued operations	$ -	$ .00	$ -	$ -
Basic and diluted earnings per share	$ .05	$ .04	$ .01	$ .01
Weighted average number of shares outstanding				
Basic	7,007,446	6,996,450	7,014,450	6,996,450
Diluted	7,033,314	6,996,450	7,028,696	6,996,450

</TABLE>

See Notes to Condensed Consolidated Financial Statements

DRYCLEAN USA, Inc.
CONDENSED CONSOLIDATED BALANCE SHEETS

<TABLE>
<CAPTION>

	March 31, 2004 (Unaudited)	June 30, 2003
ASSETS		
CURRENT ASSETS		
<S>	<C>	<C>
Cash and cash equivalents	$1,313,761	$1,614,141
Accounts and trade notes receivable, net	1,245,796	1,382,386
Inventories	2,901,752	2,576,938
Note receivable - current portion	157,143	157,143
Lease receivables	23,832	53,894
Refundable income taxes	2,226	-
Deferred income taxes	118,525	118,525
Other assets, net	151,461	169,094
Total current assets	5,914,496	6,072,121
Lease receivables - due after one year	17,574	-
Note receivable, less current portion	107,143	211,905
Equipment and improvements- net of accumulated depreciation and amortization	203,176	233,767
Franchise, trademarks and other intangible assets, net	399,452	409,308
Deferred tax asset	28,541	28,541
	$6,670,382	$6,955,642

</TABLE>

See Notes to Condensed Consolidated Financial Statements

DRYCLEAN USA, Inc.
CONDENSED CONSOLIDATED BALANCE SHEETS

<TABLE>
<CAPTION>

	March 31, 2004 (Unaudited)	June 30, 2003
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$798,242	$1,066,860
Customer deposits	395,434	335,206
Income taxes payable	-	112,925
Total current liabilities	1,193,676	1,514,991
Total liabilities	1,193,676	1,514,991
SHAREHOLDERS' EQUITY		
Common stock, $.025 par value; 15,000,000 shares authorized; 7,045,500 and 7,027,500 shares issued and outstanding at March 31, 2004 and June 30, 2003, respectively, including shares held in treasury	176,138	175,688
Additional paid-in capital	2,066,121	2,048,570
Retained earnings	3,237,467	3,219,413
Treasury stock, 31,050 shares at cost	(3,020)	(3,020)
Total shareholders' equity	5,476,706	5,440,651
	$6,670,382	$6,955,642

</TABLE>

See Notes to Condensed Consolidated Financial Statements

DRYCLEAN USA, Inc.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

<TABLE>
<CAPTION>

	Nine months ended March 31, 2004 (Unaudited)	Nine months ended March 31, 2003 (Unaudited)
Operating activities:		
Net earnings from continuing operations	$368,778	$265,781
Adjustments to reconcile net earnings from continuing operations to net cash used by operating activities:		
Bad debt expense	10,296	75,673
Depreciation and amortization	86,811	92,519
(Increase) decrease in operating assets:		
Accounts, trade notes and lease receivables	138,782	(18,034)
Inventories	(324,814)	148,832
Other current assets	17,633	252
Refundable income taxes	(2,226)	179,838
Increase (decrease) in:		
Accounts payable and accrued expenses	(268,618)	(651,346)
Customer deposits	60,228	(166,631)
Income taxes payable	(112,925)	-
Net cash used by operating activities	(26,055)	(73,116)
Discontinued operations:		
Net reduction in reserve associated with		

sale of discontinued operations	-	39,976
Cash provided by discontinued operations	-	39,976
Investing activities:	-	210,000
Net proceeds from disposal of business		
Capital expenditures	(13,115)	-
Proceeds from note receivable	104,761	128,571
Patent and trademark expenditures	(33,248)	(18,651)
Net cash provided by investing activities	58,398	319,920
Financing activities		
Payments on term loan	-	(240,000)
Proceeds from exercise of stock options	18,000	-
Dividend paid	(350,723)	-
Net cash used by financing activities	(332,723)	(240,000)
Net (decrease) increase in cash and cash equivalents	(300,380)	46,780
Cash and cash equivalents at beginning of period	1,614,141	1,264,357
Cash and cash equivalents at end of period	$1,313,761	$1,311,137
Supplemental information		
Cash paid for interest	$	$22,295
Cash paid for income taxes	$361,000	$24,000

</TABLE>

See Notes to Condensed Consolidated Financial Statements

DRYCLEAN USA Inc.

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Note (1) General: The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States for interim financial statements and the instructions to Form 10-QSB related to interim period financial statements. Accordingly, these condensed consolidated financial statements do not include certain information and footnotes required by generally accepted accounting principles for complete financial statements. However, the accompanying unaudited condensed consolidated financial statements contain all adjustments (consisting only of normal recurring accruals) which, in the opinion of management, are necessary in order to make the financial statements not misleading. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. For further information, refer to the Company's financial statements and footnotes thereto included in the Company's Annual Report on Form 10-KSB for the year ended June 30, 2003. The June 30, 2003 balance sheet information contained herein was derived from the audited consolidated financial statements included in the Company's Annual Report on Form 10-KSB as of that date.

Note (2) - Earnings Per Share: Basic and diluted earnings per share for the three and nine months ended March 31, 2004 and 2003 are computed as follows:

<TABLE>
<CAPTION>

	For the nine months ended March 31,		For the three months ended March 31,	
	2004	2003	2004	2003
Basic				
<S>	<C>	<C>	<C>	<C>
Net earnings	$368,778	$305,757	$89,531	$77,627
Weighted average shares outstanding	7,007,446	6,996,450	7,014,450	6,996,450
Basic earnings per share	$ .05	$ .04	$ .01	$ .01
Diluted				
Net earnings	$368,778	$305,757	$89,531	$77,627
Weighted average shares				

outstanding	7,007,446	6,996,450	7,014,450	6,996,450
Plus incremental shares from assumed exercise of stock options	25,868	-	14,246	-
Diluted weighted average common shares	7,033,314	6,996,450	7,028,696	6,996,450
Diluted earnings per share	$ .05	$ .04	$ .01	$ .01

</TABLE>

There were 20,000 and 439,000 stock options outstanding at March 31, 2004 and 2003, respectively, that were excluded in the computations of earnings per share for such

periods because the exercise prices of the options were at least the average market prices of the Company's common stock during these periods.

Note (3) - Revolving Credit Line: On October 22, 2003, the Company received an extension, until October 30, 2004, of its existing $2,250,000 revolving line of credit facility. Revolving credit borrowings are limited by a borrowing base of 60% of eligible accounts receivable and 60% of certain, and 50 of other, eligible inventories. As of March 31, 2004 the Company had no outstanding borrowings under the line of credit.

Note (4) - Stock Options: The Company accounts for its stock-based compensation plans under Accounting Principles Board ("APB") Opinion No. 25, Accounting for Stock Issued to Employees. The pro forma information below is based on provisions of Statement of Financial Accounting Standard ("FAS") No. 123, Accounting for Stock-Based Compensation, as amended by FAS 148, Accounting for Stock-Based Compensation-Transition and Disclosure, issued in December 2002:

<TABLE>
<CAPTION>

	For the nine months ended March 31,		For the three months ended March 31,	
	2004	2003	2004	2003
<S>	<C>	<C>	<C>	<C>
Net earnings, as reported	$368,778	$305,757	$89,531	$77,627
Less: Fair value of employee stock compensation	(4,500)	(10,783)	(1,500)	(3,594)
Pro forma net earnings	$364,278	$294,974	$88,031	$74,033
Earnings per common share:				
Net earnings as reported - Basic and diluted	$.05	$.04	$.01	$.01
Net earnings, pro forma - Basic and diluted	$.05	$.04	$.01	$.01

</TABLE>

There were no options granted during the nine months ended March 31, 2004 and 2003. In October 2003, two employees exercised options to purchase 18,000 shares of the Company's common stock for $1.00 per share. In November 2003, 389,000 stock options expired unexercised.

Note (5) - Cash Dividends: On September 26, 2003, the Company's Board of Directors declared a $.05 per share cash dividend (an aggregate of approximately $350,000) which was paid on October 31, 2003 to shareholders of record on October 17, 2003.

Note (6) - Segment Information: The Company's reportable segments are strategic businesses that offer different products and services. They are managed separately because each business requires different technology and marketing strategies. The Company primarily evaluates the operating performance of its segments based on the categories noted in the table below. The Company has no sales between segments.

Financial information for the Company's business segments is as follows:

<TABLE>

<CAPTION>

	For the nine months ended March 31, 2004 (Unaudited)	For the nine months ended March 31, 2003 (Unaudited)	For the three months ended March 31, 2004 (Unaudited)	For the three months ended March 31, 2003 (Unaudited)
<S>	<C>	<C>	<C>	<C>
Revenues:	$10,776,790	$10,308,675	$3,512,029	$3,147,270
Commercial and industrial laundry and dry cleaning equipment				
License and franchise operations	226,085	162,655	49,674	42,451
Corporate	-	3,465	-	3,436
Total revenues	$11,002,875	$10,474,795	$3,561,703	$3,193,157
Operating Income (loss):	$643,505	$613,291	$181,876	$181,025
Commercial and industrial laundry and dry cleaning equipment				
License and franchise operations	146,808	28,255	29,242	10,775
Corporate	(195,126)	(196,328)	(68,804)	(63,491)
Total operating income	$595,187	$445,218	$142,314	$128,309

</TABLE>

<TABLE>
<CAPTION>

	March 31, 2004 (Unaudited)	June 30, 2003
<S>	<C>	<C>
Identifiable assets:		
Commercial and industrial laundry and dry cleaning equipment	$5,547,471	$5,458,438
License and franchise operations	631,197	759,750
Corporate	491,714	737,454
Total assets	$6,670,382	$6,955,642

</TABLE>

Item 2: Management's Discussion and Analysis or Plan of Operations

GENERAL

Effective July 31, 2002, the Company sold substantially all of the operating assets (principally inventory, equipment and intangible assets, including tradenames) of its Metro-Tel telecommunications segment to an unaffiliated third party. The Company retained all of the cash, accounts receivable and liabilities of the segment. The sales price was $800,000, of which $250,000 was paid in cash on August 2, 2002 and the remaining $550,000 is evidenced by the purchaser's promissory note that bears interest at the prevailing prime rate plus 1% per annum and is payable in 42 equal monthly installments commencing October 1, 2002. In March 2003, the purchaser prepaid $50,000 of the outstanding promissory note, which was applied to the last installments to become due. Payment and performance of the promissory note is guaranteed by two companies affiliated with the purchaser and the three principal shareholders of the purchaser and the affiliated companies, and is collateralized by substantially all of the operating assets of the purchaser and the affiliated companies. The Company has agreed to subordinate

payment of the promissory note, the obligations of the affiliated companies under their guarantees and the collateral granted by the purchaser and the affiliated companies to the obligations of the purchaser and the affiliated companies to two bank lenders, subject to the Company's right to receive installment payments under the promissory note as long as the purchaser and the affiliated companies are not in default of their obligations to the applicable lender. The Company agreed to a three-year covenant not to compete with the purchaser.

The following discussion relates to the Company's continuing operations.

LIQUIDITY AND CAPITAL RESOURCES

For the nine months ended March 31, 2004, cash decreased by $300,380, compared to an increase of $46,780 for the nine month period ended March 31, 2003. The primary reason for the change was a cash dividend of $.05 per share, or an aggregate of $350,723, paid in the fiscal 2004 period.

For the first nine months of fiscal 2004, operating activities used cash of $26,055 primarily to support an increase in inventories of $324,814 and a reduction in accounts payable and accrued expenses of $268,618 and in income taxes of $112,925, offsetting, in large part, these expenditures was the Company's net profit of $368,778 and its non-cash expenses for depreciation and amortization of $86,811. Additional cash was provided by a reduction in accounts, trade notes and lease receivables of $138,782 and an increase in customer deposits of $60, 228. These changes in operating assets and liabilities are the result of normal operations and do not indicate any future trends. However, the reduction in the provision for bad debts when compared to the same period of last year ($10,296 compared to $75,673), indicate both an improving economy and tighter controls over our accounts receivable.

Operating activities for the nine months ended March 31, 2003 used cash of $73,116. Net earnings from continuing operations provided cash of $265,781 and cash of $92,519 and $75,673 was provided by non-cash expenses for depreciation and amortization and a provision for bad debts, respectively. Additional cash was provided principally by decreases in inventories ($148,832) and refundable income taxes ($179,838), which was partially off-set by an increase in accounts, trade notes and lease receivables ($18,034). The cash provided was used to decrease accounts payable and accrued expenses ($651,346) and customer deposits ($166,631).

Discontinued operations for the nine month period ended March 31, 2003, provided a non-cash gain of $39,976, net after taxes, on the settlement of liabilities associated with accruals of transaction costs connected with the sale of the Company's telecommunications segment. These estimated expenses were accrued for in fiscal 2002. Savings were realized principally in rent expenses and professional fees and other transaction costs.

Investing activities for the nine months ended March 31, 2004 provided cash of $58,398, principally as a result of payments received on a note from the sale of the telecommunications segment ($104,761), offset, in part, by $13,115 spent on capital equipment and $33,248 for patent and trademark legal fees. Investing activities for the nine months ended March 31, 2003 provided cash of $319,920, principally as a result of $210,000 provided by the net proceeds from the sale of the Company's telecommunications segment and $128,571 from payments on a note received in conjunction with that sale. Patent work used cash of $18,651.

Financing activities during the first nine months of fiscal 2004 used cash of $332,723, principally to pay a $.05 per share cash dividend ($350,723) on October 31, 2003 to shareholders of record on October 17, 2003. This was offset partially by the receipt of $18,000 from the exercise of employee stock options in October 2003. During the first nine months of fiscal 2003, the Company used $240,000 to pay monthly installments on its term loan. The Company prepaid the remaining balance of its term loan in the fourth quarter of fiscal 2003.

On October 22, 2003, the Company received an extension, until October 30, 2004, of its existing $2,250,000 revolving line of credit facility. Revolving credit borrowings are limited by a borrowing base of 60% of eligible accounts receivable and 60% of certain, and 50% of other, eligible inventories. As of March 31, 2004, the Company had no outstanding borrowings under the line of credit.

The Company believes that its present cash position and the cash it expects to generate from operations and cash borrowings available under its line of credit will be sufficient to meet its presently contemplated operational needs.

OFF-BALANCE SHEET FINANCING

The Company has no off-balance sheet financing arrangements within the meaning of Item 303(c) of Regulation S-B

RESULTS OF OPERATIONS

Total revenues for the nine and three month periods ended March 31, 2004 increased by $528,080 (5.0%) and $368,546 (11.5%), respectively, from the same periods of fiscal 2003. For the nine month and three month periods of fiscal 2004, revenues of the commercial laundry and dry cleaning segment increased by $468,115 (4.5%) and $364,759 (11.6%), respectively, from the comparable periods of fiscal 2003. The increased revenues were due primarily to increases in sales of dry cleaning equipment, laundry equipment, boilers and spare parts, as a result of the improved economy in the United States. However, foreign sales, although improving, still remain sluggish.

Revenues of the licensing and franchise segment increased by $63,430 (39.0%) and $7,223 (17.0%), respectively, for the nine and three month periods of fiscal 2004 when compared to the same periods of fiscal 2003. The increases for both periods were mainly

due to increased royalty fees, although for the nine month period the Company had increased commissions as consultants.

Costs of goods sold, expressed as a percentage of sales, increased to 72.5% for the first nine months of fiscal 2004, from 72.3% from the comparable period of a year ago. For the third quarter of fiscal 2004, costs of goods sold increased to 72.5% from 70.4%. Material costs decreased for both periods due to the relative mix of products sold; however, the third quarter was impacted by increased freight costs and reduced volume discounts, which reduced overall margins.

Selling general and administrative expenses increased by $16,431 (.6%) and $74,504 (8.5%) for the nine and three month periods ended March 31, 2004, respectively, compared to the same periods of fiscal 2003. The increases in both periods were mainly due to increased sales commission expenses as a result of an increase in sales staff paid on a commission basis. All other changes in various expense accounts were minimal and due to ordinary course of business changes, except the provision for bad debts for the nine month period of fiscal 2004, which was reduced by $65,377 due to the improving economy and tighter accounts receivable controls.

Research and development expenses and interest income were insignificant for the periods presented.

There was no interest expense during the nine and three month periods of fiscal 2004, as the Company's term loan was prepaid in full in May 2003 and there were no amounts outstanding on the Company's line of credit during these periods, making the Company debt free. Interest expense of $22,295 and $6,104 for the nine and three month periods, respectively, of fiscal 2003 relate to the Company's then outstanding term loan.

The effective tax rate used in each of the periods was 40%.

INFLATION
- ---------

Inflation has not had a significant effect on the Company's operations during any of the reported periods.

TRANSACTIONS WITH RELATED PARTIES
- ---------------------------------

The Company leases 27,000 square feet of warehouse and office space from William K. Steiner, a principal stockholder, Chairman of the Board of Directors and a director of the Company, under a lease, which expires in October 2004. Annual rental under this lease is approximately $83,200. The Company believes that the terms of the lease are comparable to terms that would be obtained from an unaffiliated third party for similar property in a similar locale.

CRITICAL ACCOUNTING POLICIES
- ----------------------------

The accounting policies that the Company has identified as critical to its business operations and to an understanding of the Company's results of operations are described in detail in the Company's Annual Report on Form 10-KSB for the fiscal year ended June 30, 2003. In many cases, the accounting treatment of a particular transaction is specifically dictated by accounting principles generally accepted in the United States of America, with no need for management's judgment in their application. In other cases, preparation of the Company's unaudited condensed consolidated financial statements for interim periods requires us to make estimates and assumptions that effect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. There can be no assurance that the actual results will not differ from those estimates.

FORWARD LOOKING STATEMENTS
- --------------------------

Certain statements in this Report are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. When used in this Report, words such as "may," "should," "seek," "believe," "expect," anticipate," "estimate," "project," "intend," "strategy" and similar expressions are intended to identify forward-looking statements regarding events, conditions and financial trends that may affect the Company's future plans, operations, business strategies, operating results and financial position. Forward-looking statements are subject to a number of known and unknown risks and uncertainties that may cause actual results, trends, performance or achievements of the Company, or industry trends and results, to differ materially from the future results, trends, performance or achievements expressed or implied by such forward-looking statements. Such risks and uncertainties include, among others: general economic and business conditions in the United States and other countries in which the Company's customers are located; industry conditions and trends, including supply and demand; changes in business strategies or development plans; the availability, terms and deployment of debt and equity capital; technology changes; competition and other factors which may affect prices which the Company may charge for its products and its profit margins; the availability and cost of the equipment purchased by the Company; relative values of the United States currency to currencies in the countries in which the Company's customers, suppliers and competitors are located; changes in, or the failure to comply with, government regulation, principally environmental regulations; and the Company's ability to successfully introduce, market and sell at acceptable profit margins its new Green Jet(R) dry-wetcleaning(TM) machine and Multi-Jet(TM) dry cleaning machine. These and certain other factors are discussed in this Report and from time to time in other Company reports filed with the Securities and Exchange Commission. The Company does not assume an obligation to update the factors discussed in this Report or such other reports.

ITEM 3. CONTROLS AND PROCEDURES

As of the end of the period covered by this report, management of the Company, with the participation of the Company's President and principal executive officer and the Company's principal financial officer, evaluated the effectiveness of the Company's "disclosure controls and procedures," as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934. Based on that evaluation, these officers concluded that, as of the date of their evaluation, the Company's disclosure controls and procedures were effective to provide reasonable assurance that information required to be disclosed in the Company's periodic filings under the Securities Exchange Act of 1934 is accumulated and communicated to our management, including those officers, to allow timely decisions regarding required disclosure.

During the period covered by this Report, there were no changes in the Company's internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibits:

31.01 Certification of principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 promulgated under the Securities Exchange Act of 1934.

31.02 Certification of principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 promulgated under the Securities Exchange Act of 1934.

32.01 Certification of Principal Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

32.02 Certification of Principal Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

(b) Reports on Form 8-K:

During the quarter ended March 31, 2004, the Company furnished one report on Form 8-K, dated February 13, 2004 (date of earliest event reported), reporting under Item 12, Results of Operations and Financial Condition. No financial statements were filed with that Report.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: May 14, 2004 DRYCLEAN USA, Inc.

By: /s/ Venerando J. Indelicato

Venerando J. Indelicato,
Treasurer and Chief Financial Officer

EXHIBIT INDEX

31.01 Certification of principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 promulgated under the Securities Exchange Act of 1934.

31.02 Certification of principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 promulgated under the Securities Exchange Act of 1934.

32.01 Certification of Principal Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

32.02 Certification of Principal Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

EXHIBIT 31.01

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Michael S. Steiner, certify that:

1. I have reviewed this Quarterly Report on Form 10-QSB for the quarter ended March 31, 2004 of DRYCLEAN USA, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;

4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: May 14, 2004

/s/ Michael Steiner

Michael S. Steiner
President and Principal
Executive Officer

EXHIBIT 31.02

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Venerando J. Indelicato, certify that:

1. I have reviewed this Quarterly Report on Form 10-QSB for the quarter ended March 31, 2004 of DRYCLEAN USA, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;

4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: May 14, 2004

/s/ Venerando J. Indelicato

Venerando J. Indelicato
Treasurer and Principal
Financial Officer

EXHIBIT 32.01

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of DRYCLEAN USA, Inc. (the "Company") on Form 10-QSB for the quarter ended March 31, 2004, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Michael S. Steiner, Principal Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 that, to the best of my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 14, 2004

/s/ Michael Steiner

Michael S. Steiner
Principal Executive Officer

EXHIBIT 32.02

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of DRYCLEAN USA, Inc. (the "Company") on Form 10-QSB for the quarter ended March 31, 2004, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Venerando J. Indelicato, Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 that, to the best of my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 14, 2004

/s/ Venerando J. Indelicato

Venerando J. Indelicato
Principal Financial Officer