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 September 30, 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
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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 - 7,024,450 shares outstanding as of November 8, 2004.

Transitional Small Business Disclosure Format: Yes No X
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PART I. FINANCIAL INFORMATION

Item 1. Financial Statements

DRYCLEAN USA, Inc.
Condensed Consolidated Statements of Income

<TABLE>
<CAPTION>

	For the three months ended September 30, 2004 (UNAUDITED)	For the three months ended September 30, 2003 (Unaudited)
<S>	<C>	<C>
Net sales	$ 4,045,173	$ 3,115,281
Development fees, franchise and license fees, commissions and other income	187,398	184,580
Total revenues	4,232,571	3,299,861
Cost of sales	3,075,936	2,247,725

Selling, general and administrative expenses	965,280	912,922
Research and development expenses	7,550	9,550
	4,048,766	3,170,197
Operating income	183,805	129,664
Interest income	3,758	8,935
Earnings before income taxes	187,563	138,599
Provision for income taxes	75,025	55,440
Net earnings	$ 112,538	$ 83,159
Basic and diluted earnings per share (Note 2)	$ .02	$ .01
Weighted average number of shares: of common stock outstanding (Note 2)		
Basic	7,019,232	6,996,450
Diluted	7,031,385	6,996,450

</TABLE>

DRYCLEAN USA, Inc
Condensed Consolidated Balance Sheets

ASSETS

<TABLE>
<CAPTION>

<S>	SEPTEMBER 30, 2004 (UNAUDITED) <C>	June 30, 2004 <C>
Current Assets		
Cash and cash equivalents	$ 1,797,994	$ 1,742,251
Accounts and trade notes receivable, net	1,623,654	1,600,087
Inventories	3,158,076	2,971,803
Note receivable-current	157,143	157,143
Lease receivables	12,176	35,172
Deferred income taxes	97,618	97,618
Other current assets	158,239	112,375
Total current assets	7,004,900	6,716,449
Note receivable, less current portion	28,572	67,857
Lease receivables, due after one year	7,000	10,000
Equipment and improvements, net	219,273	217,200
Franchise, trademarks and other intangible assets, net	372,180	385,756
Deferred income taxes	26,859	26,859

	$ 7,658,784	$ 7,424,121

</TABLE>

DRYCLEAN USA, Inc.
Condensed Consolidated Balance Sheets

LIABILITIES AND
SHAREHOLDERS' EQUITY

<TABLE>
<CAPTION>

<S>	SEPTEMBER 30, 2004 (UNAUDITED) <C>	June 30, 2004 <C>
Current Liabilities		
Accounts payable and accrued expenses	$ 1,066,565	$ 1,228,062
Customer deposits and other	768,639	550,042
Income taxes payable	56,896	1,871
Dividends payable (Note 5)	421,467	-
Total current liabilities	2,313,567	1,779,975
Total liabilities	2,313,567	1,779,975
Shareholders' Equity		
Common stock, $.025 par value, 15,000,000 shares authorized; 7,055,500 and 7,045,500 shares issued and outstanding at September 30, 2004 and June 30, 2004 respectively, including shares held in treasury	176,388	176,138
Additional paid-in capital	2,075,870	2,066,120
Retained earnings	3,095,979	3,404,908
Treasury stock, 31,050 shares at cost	(3,020)	(3,020)
Total shareholders' equity	5,345,217	5,644,146
	$ 7,658,784	$ 7,424,121

</TABLE>

DRYCLEAN USA, Inc.
Condensed Consolidated Statements of Cash Flows

<TABLE>
<CAPTION>

	For the three months ended September 30, 2004	2003

	(UNAUDITED)	(Unaudited)
<S>	<C>	<C>
Operating activities:		
Net earnings	$ 112,538	$ 83,159
Adjustments to reconcile net earnings to net cash provided (used) by operating activities:		
Depreciation and amortization	29,064	29,055
Bad debt expense	679	714
(Increase) decrease in operating assets:		
Accounts, notes and lease receivables	1,750	43,562
Inventories	(186,273)	(250,943)
Other current assets	(45,864)	(37,840)
Refundable income taxes	-	(6,635)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(161,501)	133,506
Customer deposits and other	218,597	47,796
Income taxes payable	55,025	(112,925)
Net cash provided (used) by operating activities	24,015	(70,551)
Investing activities:		
Capital expenditures, net	(16,766)	(2,675)
Payments received on note receivable	39,285	26,192
Patent and trademark expenditures	(791)	(1,985)
Net cash provided by investing activities	21,728	21,532
Financing activities:		
Proceeds from exercise of stock options	10,000	-
Net cash provided by financing activities	10,000	-
Net increase (decrease) in cash and cash equivalents	55,743	(49,019)
Cash and cash equivalents at beginning of period	1,742,251	1,614,141
Cash and cash equivalents at end of period	$ 1,797,994	$ 1,565,122
Supplemental disclosures of cash flow information		
Cash paid during the period for:		
Income taxes	$ 20,000	$ 175,000
Dividends declared and not paid	$ 421,467	350,963

</TABLE>

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 accounting principles generally accepted in the United States 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, 2004. The June 30, 2004 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 months ended September 30, 2004 and 2003 are computed as follows:

	For the three months ended September 30, 2004	2003
Basic		
Net earnings	$ 112,538	$ 83,159
Weighted average shares outstanding	7,019,232	6,996,450
Basic earnings per share	$ .02	$ .01
Diluted		
Net earnings	$112,232	$83,159
Weighted average shares outstanding	7,019,232	6,996,450
Plus incremental shares from assumed exercise of stock options	12,193	-
Diluted weighted average common shares	7,031,385	6,996,450
Diluted earnings per share	$ .02	$ .01

No stock options were excluded at September 30, 2004. There were 439,000 stock options outstanding at September 30, 2003 that were excluded in the computations of earnings per share 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 28, 2004, the Company received an extension until October 30, 2005 of its existing $2,250,000 revolving line of credit facility. In addition, on October 28, 2004, the Loan Agreement, dated as of December 19, 2001, as amended, under which the revolving line of credit facility was established, was amended to eliminate the borrowing base restriction on borrowings under the revolving credit facility, thereby enabling the Company to borrow up to the full $2,250,000 amount available under that facility regardless of the Company's levels of accounts receivable and inventories. The Company's obligations under the facility continue to be guaranteed by the Company's subsidiaries and collateralized by substantially all of the Company's and its subsidiaries' assets.

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:

	For the three months ended September 30, 2004	2003
Net earnings, as reported	$ 112,538	$ 83,159
Less: Fair value of employee stock compensation	-	(10,783)

Pro forma net earnings	$ 112,538	$ 72,376

Earnings per common share:		
Net earnings as reported - Basic and diluted	$ .02	$ .01
Net earnings, pro forma - Basic and diluted	$ .02	$ .01

There were no options granted during the three months ended September 30, 2004. In August 2004, a director exercised an option to purchase 10,000 shares of the Company's common stock at an exercise price of $1.00 per share.

NOTE (5) - CASH DIVIDENDS: On September 27, 2004, the Company's Board of Directors declared a $.06 per share cash dividend (an aggregate of approximately $421,467) which was paid on November 1, 2004 to shareholders of record on October 15, 2004

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 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 three months ended September 30, 2004 (UNAUDITED)	2003 (Unaudited)
<S>	<C>	<C>
Revenues:		
Commercial and industrial laundry and dry cleaning equipment	$ 4,135,146	$ 3,183,320
License and franchise operations	97,425	116,541
Total revenues	$ 4,232,571	$ 3,299,861
Operating income (loss):		
Commercial and industrial laundry and dry cleaning equipment	$ 167,402	$ 76,731
License and franchise operations	79,558	93,120
Corporate	(63,155)	(40,187)
Total operating income (loss)	$ 183,805	$ 129,664

	September 30, 2004 (Unaudited)	June 30, 2004
Identifiable assets:		
Commercial and industrial laundry and dry cleaning equipment	$ 6,517,132	$ 6,325,915
License and franchise operations	733,073	655,744
Corporate	408,579	442,462
Total assets	$ 7,658,784	$ 7,424,121

</TABLE>

NEW ACCOUNTING PRONOUNCEMENTS

During May 2003, the FASB issued SFAS 150," Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity", effective for financial instruments entered into or modified after May 31, 2003, and otherwise effective at the beginning of the first interim period beginning after June 15, 2003. This Statement establishes standards for how an issuer classifies and measures certain financial instruments with characteristics of both liabilities and equity. It requires that an issuer classify a freestanding financial instrument that is within its scope as a liability (or an asset in some circumstances). Many of those instruments were previously classified as equity or in a separate category between debt and equity in a balance sheet. Some of the provisions of this Statement are consistent with the current definition of liabilities in FASB Concepts Statement No. 6, "Elements of Financial Statements". The Company does not participate in such transactions.

In January 2003, the FASB issued FASB Interpretation No. 46 ("FIN 46"), "Consolidation of Variable Interest Entities." FIN 46 clarifies the application of Accounting Research Bulletin No. 51, "Consolidated Financial Statements," to certain entities in which equity investors do not have the characteristics of a controlling financial interest or do not have sufficient equity at risk for the entity to finance its activities without additional subordinated financial support from other parties. FIN 46 applies immediately to variable interest entities ("VIE's") created after January 31, 2003, and to VIE's in which an enterprise obtains an interest after that date. On October 9, 2003, the FASB issued FASB Staff Position No. FIN 46-6 "Effective Date of FASB Interpretation No. 46 Consolidation of Variable Interest Entities," which defers the implementation date for public entities that hold an interest in a variable interest entity or potential variable interest entity from the first fiscal year or interim period beginning after June 15, 2003 to the end of the first interim or annual period ending after December 15, 2003. This deferral applies only if (i) the variable interest entity was created before February 1, 2003 and (ii) the public entity has not issued financial statements reporting that variable interest entity in accordance with FIN 46, other than disclosures required by paragraph 26 of FIN 46. The adoption of FIN 46 did not have a material impact on the Company's financial position, liquidity or results of operations.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION.

OVERVIEW

As previously reported, in June 2004, the Company obtained an expansion of the territory in which it acts as a distributor for certain laundry products to cover most of Florida as another distributor ceased operations and added two experienced sales engineers in June 2004 to adequately cover the expanded territory and to expand sales of the other products marketed by the Company in that geographic area.

The first quarter of fiscal 2005 was the first full quarter that the Company operated under the conditions of the expanded sales territory with increased sales staff with representation in Orlando, Jacksonville and Tampa Bay, Florida, in addition to its previous territory of southeastern Florida. The results were optimistic with sales increasing by 29.8% over the same period of last year. Despite a reduced gross profit margin, the Company increased its net income by 35.3% over the first quarter of fiscal 2004. Except for an increase in salaries due to the additional staff, selling, general and administrative expenses remained essentially flat as costs were kept under control, resulting in an improvement of overall selling, general and administrative expenses as a percentage of total revenues.

As a consequence of the expansion, the Company services a greater number of customers who have placed increased sales orders resulting in an increase in customer deposits of $386,637 and increased inventories of $330,195 at September 30, 2004 compared to September 30, 2003. It is expected that inventory levels will be maintained and possibly increased, depending on sales conditions. Cash on hand should be adequate to fund this increase, as well as pay a $.06 per share dividend (an aggregate of $421,467) on November 1, 2004 to shareholders of record on October 15, 2004.

LIQUIDITY AND CAPITAL RESOURCES
- -------------------------------

During the first quarter of fiscal 2005, cash increased by $55,743 compared to a decrease in cash of $49,019 for the same period of fiscal 2004. The following summarizes the Company's Consolidated Statement of Cash Flows.

	Three Months Ended September 30, 2004	2003
Net cash provided (used) by:		
Operating activities	$24,015	$(70,551)
Investing activities	21,728	21,532
Financing activities	10,000	-

Operating activities for the three months ended September 30, 2004 provided cash of $24,015, which was contributed principally by the Company's net earnings of $112,538 and the non-cash expenses for depreciation and amortization of $29,064. Changes in operating assets and liabilities since June 30, 2004 used cash of $118,266 mostly to fund an increase in inventories of $186,273 and a reduction in accounts payable and accrued expenses of $161,501. An increase in customer deposits of $218,597 and an increase in income taxes payable of $55,025 offset this usage of cash. The increase in inventory was needed to service the expanded sales territory. As a consequence of this expanded territory the Company acquired many new customers who placed sales orders thereby increasing customer deposits and sales during the period.

Operating activities for the three months ended September 30, 2003 used net cash of $70,551. The Company's net earnings ($83,159), together with non-cash expenses for depreciation and amortization ($29,055) and a provision for bad debt ($714) produced an aggregate of $112,928 of cash. However, changes in operating assets and liabilities used cash of $183,479, mostly to support increases in inventories ($250,943), other assets ($37,840) and refundable income taxes ($6,635) and as a result of a decrease in income taxes payable ($112,925). The inventory increase was to take advantage of higher discounts from the Company's vendors and an increase in incoming order activity. Partially offsetting these uses of cash was cash provided by a decrease in accounts, trade notes and lease receivables ($43,562) and an increase in accounts payable and accrued expenses ($133,506) and customer deposits ($47,796).

Investing activities for the first quarter of fiscal 2005 provided cash of $21,728 mainly as a result of payments ($39,285) received on a note from the sale of the Company's telecommunications segment, which was partially offset by expenditures for capital equipment ($16,766) and patent and trademark work ($791). Cash of $21,532 was provided during the first quarter of fiscal 2004 as a result of payments received on the note ($26,192), offset, in part, by capital equipment purchases ($2,675) and patent work spending ($1,985). The difference in note payments between the two periods of $13,093 was attributed to a July 2003 payment which was received a month earlier in June 2003.

For the three months ended September 30, 2004, financing activities provided the Company with cash of $10,000 received from the exercise of a stock option to purchase 10,000 shares of the Company's common stock at an exercise price of $1.00 per share by a director of the Company.

On September 27, 2004, the Company's Board of Directors declared a $.06 per share annual dividend (an aggregate of $421,467) payable on November 1, 2004 to shareholders of record on October 15, 2004.

On October 28, 2004, the Company received an extension until October 30, 2005 of its existing $2,250,000 revolving line of credit facility. In addition, on October 28, 2004, the Loan Agreement, dated as of December 19, 2001, as amended, under which the revolving line of credit facility was established, was amended to eliminate the borrowing base restriction on borrowings under the revolving credit facility, thereby enabling the Company to borrow up to the full $2,250,000 amount available under that facility regardless of the Company's levels of accounts receivable and inventories. The Company's obligations under the facility continue to be guaranteed by the Company's subsidiaries and collateralized by substantially all of the Company's and its subsidiaries' assets.

The Company believes that its present cash position and cash it expects to generate from operations and cash borrowings available under its $2,250,000 line of credit will be sufficient to meet its 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

<TABLE>
<CAPTION>

	Three Months Ended September 30, 2004	2003	
<S>	<C>	<C>	<C>
Net sales	$ 4,045,173	$ 3,115,281	+29.8%
Development fees, franchise and license fees, commissions and other income	187,398	184,580	+ 3.1%
Total revenues	$ 4,232,571	$ 3,299,861	+28.3%

</TABLE>

Revenues for the three month period ended September 30, 2004 increased by $932,710 (28.3%) over the same period of fiscal 2004. The increase in revenues was mostly in the commercial laundry and dry cleaning segment, which had a sales increase of $929,892 (29.8%). Sales increases were experienced in all product lines and was mostly attributable to the expanded laundry products territory and increased sales staff. The Company had increased parts sales of 17.7% and increased laundry sales equipment of 33.7%. In addition, boiler and dry cleaning equipment sales increased 179.1% and 2.4% respectively. Development, franchise and license fees also increased, by $2,818 (3.1%), in the first quarter of fiscal 2005 over the same period of last year. However, franchise and royalty fees continued to be affected by the unstable economy of South America. This category of revenues also include the Development and Brokerage divisions which contribute less than 1% of the Company's total revenues.

<TABLE>
<CAPTION>

	Three Months Ended September 30, 2004	2003
<S>	<C>	<C>
As a percentage of sales:		
Cost of sales	76.0%	72.2%
As a percentage of revenues:		
Selling, general and administrative expenses	22.8%	27.7%
Research and development	.2%	.3%
Total expenses	95.7%	96.1%

</TABLE>

The increase in cost of goods sold as a percentage of sales was due to larger bulk sales which carry smaller margins and a strategically planned sales campaign to increase the Company's market share in the new territory.

Selling, general and administrative expenses increased by $52,358 (5.7%). However, as a percentage of revenues, these expenses decreased to 22.8% for the three month period ended September 30, 2004 compared to the 27.7% during the same period of fiscal 2004. The dollar increase in expense was primarily due to the additional salary expense for a new executive officer and sales staff. The improvement in this category of expenses as a percentage of sales was due to the significant increase in sales.

Research and development expenses decreased by $2,000 (20.9%) during the first quarter of fiscal 2005 when compared to the first quarter of fiscal 2004. These expenses relate to the on-going research on the Green-Jet (R) and Multi-Jet(TM) technologies and their application to smaller machines for the dry cleaning market and the hotel industry.

The overall expenses of the Company, including costs of goods sold, were 95.7% of total revenues for the first quarter of fiscal 2005, compared to 96.1% for the same period of fiscal 2004, reflecting relatively stable overall costs spread over increased sales.

Interest income decreased by $5,177 (57.9%) for the first quarter of fiscal 2004 compared to the same period of fiscal 2003 due to the lower outstanding note receivable balance due to principal payments of a note received by the Company as part of the consideration for the sale of the Company's telecommunications segment in July 2002.

The effective tax rate used for both 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 2005. 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, 2004. 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.

NEW ACCOUNTING PRONOUNCEMENTS

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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 and suppliers are located; industry conditions and trends; 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; the Company's ability to implement changes in its business strategies and development plans; and the availability, terms and deployment of debt and equity capital if needed for expansion. 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

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.

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: November 10, 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 September 30, 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: November 10, 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 September 30, 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: November 10, 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 September 30, 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.

November 10, 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 September 30, 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.

November 10, 2004

/s/ Venerando J. Indelicato

Venerando J. Indelicato
Principal Financial Officer