



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 0407

March 29, 2005

Via U.S. Mail and Fax (305) 751-8390

Venerando J. Indelicato
Principal Financial Officer
Dryclean USA, Inc.
290 N.E. 68th Street
Miami, FL 33138

**RE: Dryclean USA, Inc.
Form 10-K for the fiscal year ended June 30, 2004
Filed September 28, 2004**

**Form 10-Q for the quarters ended September 30 and December 31, 2004
File No. 1-14757**

Dear Mr. Indelicato:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director