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, 2005

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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Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No X
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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, 2005.

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

ITEM 1. Financial Statements

DRYCLEAN USA, Inc. and Subsidiaries
Condensed Consolidated Statements of Income

<TABLE>
<CAPTION>

	For the three months ended September 30, 2005 (Unaudited)	For the three months ended September 30, 2004 (Unaudited)
<S>	<C>	<C>
Net sales	$3,131,403	$4,045,173
Development fees, franchise and license fees,		

commissions and other income	302,897	187,398
Total revenues	3,434,300	4,232,571
Cost of sales	2,315,206	3,075,936
Selling, general and administrative expenses	947,097	965,280
Research and development expenses	2,625	7,550
	3,264,928	4,048,766
Operating income	169,372	183,805
Interest income	4,274	3,758
Earnings before income taxes	173,646	187,563
Provision for income taxes	65,985	75,025
Net earnings	$ 107,661	$ 112,538
Basic and diluted earnings per share (Note 2)	$ .02	$ .02
Weighted average number of shares:		
of common stock outstanding (Note 2)		
Basic	7,024,450	7,019,232
Diluted	7,030,686	7,031,385

</TABLE>

DRYCLEAN USA, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets

<TABLE>
<CAPTION>
ASSETS

	September 30, 2005 (Unaudited)	June 30, 2005
<S>	<C>	<C>
Current Assets		
Cash and cash equivalents	$2,588,471	$1,582,116
Accounts and trade notes receivable, net	1,273,930	1,949,750
Inventories	3,056,564	3,090,017
Note receivable	28,572	67,857
Lease receivables	10,512	14,995
Deferred income taxes	103,031	103,031
Other current assets	150,521	118,930
Total current assets	7,211,601	6,926,696
Equipment and improvements, net	219,346	230,352
Franchise, trademarks and other intangible assets, net	358,426	373,779
Deferred income taxes	10,248	10,248
	$7,799,621	$7,541,075

</TABLE>

DRYCLEAN USA, Inc. and Subsidiaries
Condensed Consolidated Balance Sheets

LIABILITIES AND
SHAREHOLDERS' EQUITY
<TABLE>
<CAPTION>

	September 30, 2005 (Unaudited)	June 30, 2005
<S>	<C>	<C>
Current Liabilities		
Accounts payable and accrued expenses	$ 662,819	$ 679,505
Accrued employee expenses	157,367	295,440
Unearned income	269,018	289,712
Customer deposits and other	862,967	577,440
Income taxes payable	40,811	-
Dividends payable (Note 5)	280,978	-
Total current liabilities	2,273,960	1,842,097
Total liabilities	2,273,960	1,842,097
Shareholders' Equity		
Preferred Stock, $1.00 par value: Authorized shares - 200,000; none issued and outstanding	-	-
Common stock, $0.025 par value: Authorized shares - 15,000,000; 7,055,500, shares issued and outstanding, including shares held in treasury	176,388	176,388
Additional paid-in capital	2,075,870	2,075,870
Retained earnings	3,276,423	3,449,740
Treasury stock, 31,050 shares at cost	(3,020)	(3,020)
Total shareholders' equity	5,525,661	5,698,978
	$ 7,799,621	$ 7,541,075

</TABLE>

DRYCLEAN USA, Inc. and Subsidiaries
Condensed Consolidated Statements of Cash Flows

<TABLE>
<CAPTION>

	For the three months ended September 30, 2005 (Unaudited)	2004 (Unaudited)
<S>	<C>	<C>
Operating activities:		
Net earnings	$ 107,661	$ 112,538
Adjustments to reconcile net earnings to net cash provided by operating activities:		

Depreciation and amortization	30,381	29,064
Bad debt expense	-	679
(Increase) decrease in operating assets:		
Accounts, trade notes and lease receivables	680,303	1,750
Inventories	33,453	(186,273)
Other current assets	(31,591)	(45,864)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(16,686)	(43,276)
Customer deposits and other	285,527	218,597
Income taxes payable	40,811	55,025
Unearned income	(20,694)	-
Accrued employee expenses	(138,073)	(118,225)
Net cash provided by operating activities	971,092	24,015
Investing activities:		
Capital expenditures, net	(2,714)	(16,766)
Payments received on note receivable	39,285	39,285
Patent and trademark expenditures	(1,308)	(791)
Net cash provided by investing activities	35,263	21,728
Financing activities:		
Proceeds from exercise of stock options	-	10,000
Net cash provided by financing activities	-	10,000
Net increase in cash and cash equivalents	1,006,355	55,743
Cash and cash equivalents at beginning of period	1,582,116	1,742,251
Cash and cash equivalents at end of period	$ 2,588,471	$ 1,797,994
Supplemental disclosures of cash flow information		
Cash paid during the period for:		
Income taxes	$ -	$ 20,000
Dividends declared but not yet paid	$ 280,978	421,467

</TABLE>

DRYCLEAN USA, INC. and Subsidiaries

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 of America 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, 2005. The June 30, 2005 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, 2005 and 2004 are computed as follows:

	For the three months ended September 30,	
	2005	2004

	2005	2004
Basic		
Net earnings	$ 107,661	$ 112,538
Weighted average shares outstanding	7,024,450	7,019,232
Basic earnings per share	$ .02	$ .02
Diluted		
Net earnings	$ 107,661	$ 112,538
Weighted average shares outstanding	7,024,450	7,019,232
Plus incremental shares from assumed exercise of stock options	6,236	12,153
Diluted weighted average common shares	7,030,686	7,031,385
Diluted earnings per share	$ .02	$ .02

No shares subject to stock options were excluded at September 30, 2005 or 2004.

Note (3) - Revolving Credit Line: On October 30, 2005, the Company received an extension until October 30, 2006 of its existing $2,250,000 revolving line of credit facility. In addition, the related Loan Agreement was amended to eliminate the requirement that 51% of the stock of the Company be owned by the Steiner family or any Steiner trust. On October 28, 2004, the Loan Agreement, 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. No amounts were outstanding at September 30, 2005 and June 30, 2005.

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 ("SFAS") No. 123, Accounting for Stock-Based Compensation, as amended by SFAS 148, Accounting for Stock-Based Compensation-Transition and Disclosure, issued in December 2002:

	For the three months ended September 30, 2005	2004
Net earnings, as reported	$ 107,661	$ 112,538
Less: Fair value of employee stock compensation	-	-
Pro forma net earnings	$ 107,661	$ 112,538
Earnings per common share:		
Net earnings as reported - Basic and diluted	$ .02	$ .02
Net earnings, pro forma - Basic and diluted	$ .02	$ .02

There were no options granted during the three months ended September 30, 2005 and 2004 and all options outstanding as of those dates were fully vested. 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 23, 2005, the Company's Board of Directors declared a $.04 semi-annual cash dividend (an aggregate of $280,978) which was paid on November 1, 2005 to shareholders of record on October 14, 2005. On September 27, 2004, the Company's Board of Directors declared a $.06

per share annual cash dividend (an aggregate of $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,	
	2005 (Unaudited)	2004 (Unaudited)
<S>	<C>	<C>
Revenues:		
Commercial and industrial laundry and dry cleaning equipment	$ 3,343,519	$ 4,135,146
License and franchise operations	90,781	97,425
Total revenues	$ 3,434,300	$ 4,232,571
Operating income (loss):		
Commercial and industrial laundry and dry cleaning equipment	$ 178,226	$ 167,402
License and franchise operations	66,557	79,558
Corporate	(75,411)	(63,155)
Total operating income	$ 169,372	$ 183,805
	SEPTEMBER 30, 2005 (Unaudited)	June 30, 2005
Identifiable assets:		
Commercial and industrial laundry and dry cleaning equipment	$ 6,700,497	$ 6,525,375
License and franchise operations	892,984	781,416
Corporate	206,140	234,284
Total assets	$ 7,799,621	$ 7,541,075

</TABLE>

Item 2. Management's Discussion and Analysis or Plan of Operation.

Overview
- --------

As previously reported, Hurricane Katrina affected the first quarter of fiscal 2006. Sales decreased by 22.6% primarily due to shipping delays from one of our major laundry equipment suppliers which is located near New Orleans. Our supplier reported that its plant had no water damage and only slight wind damage; however, its power and employee availability were disrupted. The supplier is now back in partial operation and has started shipping. However, delays during the next three months may impact our second quarter, as well. In addition, Hurricane Wilma disrupted power to our main offices and warehouses in Miami forcing the plant to close for a week in October. We are now back in full operation; however, sales will be adversely affected during the second quarter of fiscal 2006 due to conditions caused by hurricanes in southern Florida.

We believe the Company will make up any lost sales during the second half of our fiscal year. Our backlog is now at its highest level, having increased over 100% since the start of the fiscal year due to the shipment delays in the first quarter and the receipt of a substantial order. The majority of the backlog is expected to be shipped during the current fiscal year.

Another factor affecting sales during the first quarter was a $600,000 shipment made directly from one of our manufacturers to one of our customers. This is a normal occurrence when dealing with large national customers that have special national account terms and arrangements with some of our manufacturers. However, in these cases, the manufacturer awards the dealer a commission, which was approximately 12% on this sale. Therefore, while our sales were affected because we did not recognize the revenues from the sale, our earnings remained on par with the first quarter of fiscal 2004.

Cash on hand has increased substantially during the first quarter due to the collection of outstanding receivables without commensurate sales to replenish our receivables, while inventory levels remained relatively flat. Some of this cash will be used to purchase inventory for, and support the receivables expected to be generated from, our increased backlog.

On September 23, 2005, our Board of Directors declared a $.04 per share semi-annual cash dividend (an aggregate of $280,978) paid on November 1, 2005 to shareholders of record on October 14, 2005.

Liquidity and Capital Resources

During the first quarter of fiscal 2006, cash increased by $1,006,355 compared to an increase of $55,743 for the same period of fiscal 2005. The following summarizes the Company's Consolidated Statement of Cash Flows.

	Three Months Ended September 30, 2005	2004
Net cash provided by:		
Operating activities	$ 971,092	$24,015
Investing activities	35,263	21,728
Financing activities	-	10,000

Operating activities for the three months ended September 30, 2005 provided cash of $971,092, derived principally from a decrease in accounts, trade notes and lease receivables ($680,303) due principally to the collection of outstanding receivables without commensurate sales to replenish our receivables, an increase in customer deposits ($285,527) resulting from the increased backlog, and our net earnings ($107,661). Non-cash expenses for depreciation and amortization contributed cash of $30,381. Further cash was provided by a decrease in inventories ($33,453) and an increase in income tax payable ($40,811). These funds were offset by an increase in other assets ($31,591) and decreases in accounts payable and accrued expenses ($16,686), unearned income ($20,694) and accrued employee expenses ($138,073).

Operating activities for the three months ended September 30, 2004 provided cash of $24,015, which resulted principally from the Company's net earnings of $112,538 and non-cash expenses for depreciation and amortization of $29,064. Changes in operating assets and liabilities after June 30, 2004 used cash of $118,266, mostly to fund an increase in inventories ($186,273) and a reduction in accounts payable and accrued expenses ($43,276) and accrued employee expenses ($118,225). An increase in customer deposits of $218,597 and an increase in income taxes payable of $55,025 offset these usages of cash. The increase in inventory was needed to service our expanded sales territory. As a consequence of the expanded territory, the Company acquired many new customers who placed sales orders thereby increasing customer deposits and sales during the period.

Investing activities for the first quarter of fiscal 2006 provided cash of $35,263, mainly as a result of payments received on a note from the sale of the Company's telecommunications segment ($39,285), which was partially offset by expenditures for capital equipment ($2,714) and patent and trademark work ($1,308). Cash of $21,728 was provided during the first quarter of fiscal 2005 as a result of payments on the note ($39,285), offset in part, by capital equipment purchases ($16,766) and patent and trademark work ($791).

There were no financing activities during the first quarter of fiscal 2006. 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 23, 2005, the Company's Board of Directors declared a $.04 per share semi-annual cash dividend (an aggregate of $280,978) paid on November 1, 2005 to shareholders of record on October 14, 2005. 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 30, 2005, the Company received an extension until October 30, 2006 of its existing $2,250,000 revolving line of credit facility. In addition, the Loan Agreement was amended to eliminate the requirement that 51% of the stock of the Company be owned by the Steiner family or any Steiner trust. On October 28, 2004, the Loan Agreement, 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, as well as, if needed, cash borrowings available under our $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

	Three Months Ended September 30, 2005	2004	
Net sales	$ 3,131,403	$ 4,045,173	-22.6%
Development fees, franchise and license fees, commissions and other income	302,897	187,398	+61.6%
Total revenues	$ 3,434,300	$ 4,232,571	-18.9%

Revenues for the three month period ended September 30, 2005 decreased by $798,271 (18.9%) from the same period of fiscal 2005. The decrease was mostly in the commercial laundry and dry cleaning segment, which had a sales decrease of $913,770 (22.6%) due to Hurricane Katrina that disrupted shipments from one of our major laundry equipment suppliers which is located near New Orleans. See "Overview," above. The greatest reduction was experienced in the sales of laundry equipment, which decreased by $809,758 ($45.8%) and boilers sales, which decreased by $242,540 (62.0%). Dry cleaning equipment also experienced an 8.2% decrease in sales. However, these decreases were offset by a 9.2% increase in parts sales. Development fees, franchise and license fees, commissions and other income increased by 61.6% mostly due to increased commissions received on manufacturer shipments to customers in our area.

	Three Months Ended September 30, 2005	2004
As a percentage of net sales:		
Cost of sales	73.9%	76.0%

As a percentage of revenues:		
Selling, general and administrative expenses	27.6%	22.8%
Research and development	.1%	.2%
Total expenses	95.1%	95.7%

Cost of goods sold, expressed as a percentage of sales, decreased to 73.9% from 76.0% for the three months ended September 30, 2005 compared to the same period of fiscal 2005. The reduction was mostly due to the decrease in sales of laundry equipment, and the increase in sales of spare parts, which carry a higher markup than equipment.

Selling, general and administrative expenses decreased by $18,183 (1.9%) in the first quarter of 2006 from the same period of fiscal 2005. While the Company's expenses were essentially flat, as a percentage of revenues, this category of expenses increased to 27.6% in fiscal 2006 from 22.8% in fiscal 2005 as the Company's fixed expenses could not be absorbed by the reduction in revenues.

Research and development expenses decreased by $4,925 (65.2%) during the first quarter of fiscal 2006 from the first quarter of fiscal 2005. 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. These expenses are winding down and are a small part of the Company's overall operating expenses.

The overall expenses of the Company, as a percentage of revenues, decreased slightly to 95.1% in the first quarter of fiscal 2006 from 95.7% for the same period of fiscal 2005. The improved margin percentages in cost of goods sold offset the increased percentages of selling, general and administrative expenses keeping total expenses, when expressed a percentage of revenues, relatively stable.

Interest income increased by $516 (13.7%) for the first quarter of fiscal 2006 compared to the same period of fiscal 2005 due to interest received on the Company's bank deposit balances, offset, in part, by the lower outstanding balance on the note received in connection with the sale of our telecommunication segment in July 2002. Interest rates increased this quarter compared to last year.

The effective tax rate used during the first quarter of fiscal 2006 was 38% compared to 40% used in the same period of last year. The reduction in the effective tax rate was made to better conform to the year end tax rate experienced over the last several years.

Inflation
- ---------

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

Transactions with Related Parties
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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 2008. Annual rental under this lease is approximately $94,500 with annual increases commencing November 1, 2006 of 3% over the rent in the prior year. The Company is also to bear real estate taxes, utilities, maintenance, non-structural repairs and insurance. The lease contains two three-year renewal options in favor of the Company. 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
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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, 2005. 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 affect 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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In December 2004, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 123 (Revised 2004) (SFAS 123(R)) "Share-Based Payment." SFAS 123(R) replaces FASB 123, "Accounting for Stock-Based Compensation" and supersedes APB Opinion No. 25, "Accounting for Stock Issued to Employees." SFAS 123(R) will require compensation costs related to share-based payment transactions to be recognized in the financial statements. With limited exceptions, the amount of compensation cost will be measured based on the grant-date fair value of the equity or liability instruments issued. In addition, liability awards will be re-measured each reporting period. Compensation cost will be recognized over the period that an employee provides service in exchange for the award. This guidance is effective as of the first interim or annual reporting period beginning after December 15, 2005 (the next fiscal quarter of the Company's current fiscal year) for Small Business filers such as the Company. SFAS 123(R) does not affect the Company at the present time but may affect the Company if it issues share-based compensation in the future.

In December 2004, the FASB issued SFAS No.151, "Inventory Costs," which clarifies the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage). Under this Statement, such items will be recognized as current-period charges. In addition, the Statement requires that allocation of fixed production overhead to the costs of conversion be based on the normal capacity of the production facilities. This Statement is effective for inventory costs incurred during fiscal years beginning after June 15, 2005 (the Company's present fiscal year) and must be applied prospectively. Adoption of this statement is not expected to impact the Company's financial position or results of operations because the Company does not manufacture inventory.

In December 2004, the FASB issued SFAS No. 153, "Exchanges of Nonmonetary Assets," which amends Accounting Principles Board ("APB") Opinion No. 29, "Accounting for Nonmonetary Transactions." The amendments made by SFAS 153 are based on the principle that exchanges of nonmonetary assets should be measured based on the fair value of the assets exchanged. Further, the amendments eliminate the narrow exception for nonmonetary exchanges of similar productive assets and replace it with a broader exception for exchanges of nonmonetary assets that do not have "commercial substance." Previously, APB Opinion 29 required that the accounting for an exchange of a productive asset for a similar productive asset or an equivalent interest in the same or similar productive asset should be based on the recorded amount of the asset relinquished. The provisions in SFAS 153 are effective for nonmonetary asset exchanges occurring in fiscal periods beginning with the Company's present fiscal year. Adoption of this pronouncement will not materially impact the Company's financial position or results of operations.

In May 2005, the FASB issued SFAS No. 154, "Accounting Changes and Error Corrections - A Replacement of APB No. 20 and FASB Statement No. 3." Among other changes, SFAS 154 requires that a voluntary change in accounting principle be applied retrospectively with all prior period financial statements presented under the new accounting principle, unless it is impracticable to do so. SFAS 154 also provides that (1) a change in method of depreciating or amortizing a long-lived nonfinancial asset be accounted for as a change in estimate (prospectively) that was effected by a change in accounting principle, and (2) correction of errors in previously issued financial statements should be termed a "restatement." The new standard is effective for accounting changes and correction of errors made in fiscal years beginning after December 15, 2005 (the Company's next fiscal year). Early adoption of this standard is permitted for accounting changes and correction of errors made in fiscal years beginning after June 1, 2005. Adoption of this pronouncement is not expected to materially impact the Company.

Forward Looking Statements

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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 the Company's management, including those officers, to allow timely decisions regarding required disclosure. It should be noted that a control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that it will detect or uncover failures within the Company to disclose material information otherwise required to be set forth in the Company's periodic reports.

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

(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.

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, 2005 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, 2005 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, 2005

/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, 2005 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, 2005

/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, 2005, 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, 2005

/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, 2005, 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, 2005

/s/ Venerando J. Indelicato

Venerando J. Indelicato
Principal Financial Officer