

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): February 12, 2007

DRYCLEAN USA, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

1-14757

(Commission File Number)

11-2014231

(IRS Employer Identification No.)

290 N.E. 68 Street, Miami, Florida 33138

**(Address of principal executive offices) (Zip
Code)**

**Registrant's telephone number, including area code:
(305) 754-4551**

Not Applicable

**(Former name or former address, if changed since
last report)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communication pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02, including Exhibit 99.1 and the information therefrom incorporated herein by reference are being furnished, and shall not be deemed "filed," for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, or otherwise subject to liability under that section, nor shall they be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

Item 2.02 Results of Operations and Financial Condition.

On February 12, 2007, the Company issued a press release announcing its results of operations for the Company's three month period ended December 31, 2006. A copy of the press release is furnished as Exhibit 99.1 to this Report and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

99.1 The Company's press release dated February 12, 2007.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

DRYCLEAN USA, Inc.

Date: February 12, 2007

By: /s/ Venerando J. Indelicato
Venerando J. Indelicato,
Treasurer and Chief Financial Officer

EXHIBIT INDEX

Exhibit No. Description

99.1 [The Company's press release dated February 12, 2007.](#)

From: DRYCLEAN USA, Inc.
290 NE 68 Street
Miami, FL 33138
Michael Steiner (305) 754-4551
Venerando Indelicato (813) 814-0722

FOR IMMEDIATE RELEASE

DRYCLEAN USA, Inc. Announces Second Quarter Results

Company Reports Record Revenues for the Six and Three Month Periods

Miami, FL – February 12, 2007, – DRYCLEAN USA, Inc. (AMEX:DCU) today reported record revenues and earnings for the six month period ended December 31, 2006. Revenues increased by 42.3% to \$12,255,000 from \$8,611,196 for the same period of fiscal 2006. Net earnings increased by 12.8% to \$429,958 or \$.06 per diluted share compared to net earnings of \$381,206 or \$.05 per diluted share for the same period of fiscal 2006.

For the second quarter of fiscal 2007, revenues increased by 22.5% to \$6,342,802, a record for a quarter, from \$5,176,896 in the comparable period of fiscal 2006. However, net earnings for the period decreased by 11.1% to \$243,179 or \$.03 per diluted share compared to \$273,545 or \$.04 per diluted share for the second quarter of fiscal 2006.

Venerando J. Indelicato, Chief Financial Officer of DRYCLEAN USA Inc., stated that “The Company has performed exceedingly well during the first six months of fiscal 2007, reaching record revenues and profits. Although the second quarter was somewhat disappointing, in terms of the lower earnings, it nevertheless was expected given the lower margins used to gain market share. In any case we are happy with the increased revenues and look forward to a successful second half of the fiscal year.”

DRYCLEAN USA, Inc. through its subsidiaries is one of the nation’s leading distributors of industrial laundry, dry cleaning machines and steam boilers. Its subsidiary, DRYCLEAN USA License Corp, is one of the largest franchise and license operations in the dry cleaning industry, currently consisting of over 400 franchised and license stores in the United States, the Caribbean and Latin America.

This press release contains certain information that is subject to a number of known and unknown risks and uncertainties that may cause actual results and trends to differ materially from those expressed or implied by the forward-looking statements. Information concerning such factors are discussed in Company reports filed with the Securities and Exchange Commission.

DRYCLEAN USA, Inc. and Subsidiaries

DRYCLEAN USA, Inc. and Subsidiaries (AMEX:DCU)

Summary Unaudited Consolidated Statements of Income

	Six months ended December 31,		Three months ended December 31,	
	2006	2005	2006	2005
Revenues	\$ 12,255,000	\$ 8,611,196	\$ 6,342,802	\$ 5,176,896
Earnings before income taxes	694,306	614,848	393,049	441,202
Provision for income taxes	264,348	233,642	149,870	167,657
Net earnings	\$ 429,958	\$ 381,206	\$ 243,179	\$ 273,545
Basic and diluted earnings per share	\$.06	\$.05	\$.03	\$.04
Weighted average shares outstanding:				
Basic	7,034,450	7,024,450	7,034,450	7,024,450
Diluted	7,037,818	7,034,015	7,038,532	7,033,611