

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): September 26, 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))
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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 September 26 2007, the Company issued a press release announcing its results of operations for the Company's three month period ended June 30, 2007. 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 September 26, 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: September 28, 2007

By: /s/ Venerando J. Indelicato

Venerando J. Indelicato,

Treasurer and Chief Financial

Officer

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EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	<u><a href="#">The Company's press release dated September 26, 2007.</a></u>

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 Record Revenues Along With Increased Earnings for Fiscal 2007**

**Company declares a \$.04 per Share Semi-Annual Dividend**

Miami, FL – September 26, 2007 – DRYCLEAN USA, Inc. (AMEX:DCU) today reported results of operations for the Company's year ended June 30, 2007.

Revenues for fiscal 2007 increased to a record \$22,748,527, an increase of 11.4% over last year's record revenues of \$20,414,890. Net earnings increased to \$880,990, or \$.13 per diluted share for fiscal 2007 from \$803,981 or \$.11 per diluted share in fiscal 2006, an increase of 9.6%.

The Company also announced that its Board of Directors declared a \$.04 per share semi-annual dividend, payable on November 1, 2007 to shareholders of record on October 12, 2007.

Venerando J. Indelicato, Chief Financial Officer of DRYCLEAN USA Inc., stated: "We are pleased with the Company's performance during fiscal 2007, having reached record revenues and increased earnings, maintained a strong cash position and continued to declare semi-annual dividends." Mr. Indelicato also added "Although the rate of economic growth in the United States is expected to slow and the delivery of certain laundry equipment will tighten in fiscal 2008, we believe the Company will experience another successful year given its current backlog and the level of business activity."

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.

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DRYCLEAN USA, Inc. (AMEX:DCU)

Summary of Consolidated Statements of Income

	Year ended June 30,	
	2007	2006
Revenues	\$ 22,748,527	\$ 20,414,890
Earnings before income taxes	1,410,724	1,228,177
Provision for income taxes	529,734	424,196
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Net earnings	\$ 880,990	\$ 803,981
Basic and diluted earnings per share	\$ .13	\$ .11
Weighted average shares outstanding:		
Basic	7,034,390	7,026,950
Diluted	7,037,846	7,031,710