

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 7, 2008

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 and the portion of Exhibit 99.1 discussing the Company's results of operations incorporated into Item 2.02 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 8, 2008, the Company issued a press release announcing its results of operations for the Company's three and six month periods ended December 31, 2007. A copy of the press release is furnished as Exhibit 99.1 to this Report and the portion thereof discussing the Company's results of operations is incorporated herein by reference.

Item 8.01 Other Events.

On February 7, 2008, the Company's Board of Directors determined to eliminate the dividend that the Company has been paying semi-annually.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

99.1 The Company's press release dated February 8, 2008.

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 8, 2008

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

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	<u>The Company's press release dated February 8, 2008.</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 Second Quarter Results And Eliminates Dividend

Miami, FL – February 11, 2008, – DRYCLEAN USA, Inc. (AMEX:DCU) today reported revenues and earnings for the six and three month periods ended December 31, 2007. For the first six months of fiscal 2008, the Company's revenues decreased by 15.3% to \$10,381,524 from \$12,255,000 for the same period of fiscal 2007. Net earnings decreased by 32.0% to \$292,310 or \$.04 per diluted share compared to net earnings of \$429,958 or \$.06 per diluted share for the same period of fiscal 2007.

For the second quarter of fiscal 2008, revenues decreased by 11.0% to \$5,644,880 from \$6,342,802 in the comparable period of fiscal 2007. Net earnings for the period decreased by 26.3% to \$179,266 or \$.03 per diluted share compared to \$243,179 or \$.03 per diluted share for the second quarter of fiscal 2007.

In light of the tightening of the economy, the Board of Directors felt it prudent to eliminate the dividend that the Company has been paying semi-annually.

Venerando J. Indelicato, Chief Financial Officer of DRYCLEAN USA Inc., stated that "The slowdown in the economy and the reduction of large contract orders for commercial and industrial laundry equipment during the first six months of fiscal 2008 affected the Company's revenues. In reviewing this year's results, it should be noted that the first six months of fiscal 2007 achieved record results." Mr. Indelicato also indicated that the Company continues to focus on the laundry equipment business for growth and is aggressively bidding large contract orders.

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 those factors are discussed in Company reports filed with the Securities and Exchange Commission.

Summary Unaudited Consolidated Statements of Income\

	Six months ended December 31,		Three months ended December 31,	
	2007	2006	2007	2006
Revenues	\$ 10,381,524	\$ 12,255,000	\$ 5,644,880	\$ 6,342,802
Earnings before income taxes	461,074	694,306	284,502	393,049
Provision for income taxes	168,764	264,348	105,236	149,870
Net earnings	\$ 292,310	\$ 429,958	\$ 179,266	\$ 243,179
Basic and diluted earnings per share	\$.04	\$.06	\$.03	\$.03
Weighted average shares outstanding:				
Basic	7,034,307	7,034,450	7,034,307	7,034,450
Diluted	7,037,472	7,037,818	7,037,333	7,038,532