

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): December 23, 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

(Address of principal executive offices)

33138

(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 8.01 Other Events

On December 23, 2008, the Company received a proposal (the "Proposal") from members of the Steiner family, the principal stockholders of the Company, to acquire all of the outstanding shares of the Company's Common Stock. It is presently proposed that the transaction would be structured as a merger of the Company with a company to be owned by the Steiner family pursuant to which the public stockholders of the Company would receive \$0.85 per share in cash, or an aggregate of approximately \$2.55 million, for the approximately 3 million shares (approximately 43% of outstanding shares) of the Company's Common Stock not currently owned by the members of the Steiner family.

The Proposal is subject, among other things, to (i) entering into a definitive agreement with respect to the transaction, (ii) approval of the transaction by a special committee of the Company's Board of Directors, and the full Board of Directors, (iii) receipt of satisfactory financing for the transaction and (iv) receipt of a fairness opinion from a financial advisor to the special committee of the Board stating that the proposed transaction is fair, from a financial point of view, to the public stockholders.

The foregoing is a summary of the Proposal and is qualified in its entirety by reference to the Proposal, which is attached to this Report as Exhibit 99.1 and is incorporated herein by reference.

On December 23, 2008, the Company issued a press release announcing that it had received the Proposal. A copy of the press release is attached as Exhibit 99.2 to this Report and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

- 99.1 Proposal dated December 23, 2008 on behalf of Michael S. Steiner and William K. Steiner and Sheila S. Steiner, co-trustees of the William K. Steiner Revocable Trust.
- 99.2 The Company's press release dated December 23, 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.

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

Date: December 24, 2008

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	<u>Proposal dated December 23, 2008 on behalf of Michael S. Steiner and William K. Steiner and Sheila S. Steiner, co-trustees of the William K. Steiner Revocable Trust.</u>
99.2	<u>The Company's press release dated December 23, 2008.</u>

Michael S. Steiner
290 NE 68th Street
Miami, FL 33138
(305) 754-4551

December 23, 2008

Board of Directors of Dryclean USA, Inc.
290 NE 68th Street
Miami, FL 33138

Gentlemen:

I am pleased to extend a proposal, on behalf of myself and William K. Steiner and Sheila S. Steiner, trustees of the William K. Steiner Revocable Trust (the "Steiner Family"), to acquire all of the outstanding shares of Common Stock of Dryclean USA, Inc. (the "Company") not currently owned by the Steiner Family (the "Public Shares"). It is presently intended that the transaction would be structured as a cash merger in which each holder of Public Shares would receive \$0.85 per share, or an aggregate of approximately \$2.55 million, based on the number of Public Shares outstanding.

Consummation of the acquisition would be subject, among other things, to (i) entering into a definitive agreement with the Company with respect to the transaction, (ii) approval of the transaction by a special committee of the Company's Board of Directors (the "Special Committee") and the Company's Board of Directors, (iii) receipt of satisfactory financing for the transaction and (iv) receipt of a fairness opinion from a financial advisor to the Special Committee that indicates that the proposed transaction is fair from a financial point of view to the holders of Public Shares.

We believe that our proposal is beneficial to both the Company and its public shareholders and is a fair one to the public shareholders. The proposed acquisition price of \$0.85 represents a significant premium over today's closing price on the New York Stock Exchange Alternext Market of \$0.75.

We look forward to working with you and the advisors to the Special Committee to complete this transaction and hope you will give this proposal your prompt attention. We reserve the right to amend or withdraw this proposal at any time in our discretion.

Sincerely,

/s/ Michael S. Steiner
Michael S. Steiner

From: DRYCLEAN USA, INC.
290 N. E. 68 Street
Miami, FL 33138
Michael Steiner (305)754-4551

FOR IMMEDIATE RELEASE

Miami, FL – December 23, 2008 – DRYCLEAN USA, Inc. (listed New York Stock Exchange Alternext, formerly the American Stock Exchange, under the symbol “DCU”) announced that it received a proposal today from members of the Steiner family, the principal stockholders of the Company, to acquire all of the outstanding shares of the Company’s Common Stock. It is presently proposed that the transaction would be structured as a merger of the Company with a company to be owned by the Steiner family pursuant to which the public stockholders of the Company would receive \$0.85 per share in cash, or an aggregate of approximately \$2.55 million, for the approximately 3 million shares (approximately 43% of outstanding shares) of the Company’s Common Stock not currently owned by the members of the Steiner family. The proposed purchase price represents a 13% premium over today’s \$0.75 per share closing price of the Company’s Common Stock.

The proposal is subject, among other things, to (i) entering into a definitive agreement with respect to the transaction, (ii) approval of the transaction by a special committee of the Company’s Board of Directors, and the full Board of Directors, (iii) receipt of satisfactory financing for the transaction and (iv) receipt of a fairness opinion from a financial advisor to the special committee of the Board stating that the proposed transaction is fair, from a financial point of view, to the public stockholders.

If the Company decides to proceed with the proposed offer described in this press release, of which there can be no assurance, it will file a proxy statement and other documents regarding the proposed offer with the Securities and Exchange Commission (“SEC”). The Company’s stockholders are urged to read the proxy statement when, and if, it becomes available, because it will contain important information. Investors and stockholders may obtain a copy of the proxy statement (when and if it is available) and any other relevant documents filed by the Company with the SEC for free on the SEC’s web site, www.sec.gov. In addition, in the event the Company decides to proceed with the proposed offer, the Company and its directors, executive officers and certain of its employees may be deemed to be participants in any solicitation of proxies of the Company stockholders in connection with the proposed offer. Such individuals may have interests in the transaction. A current detailed list of the names, affiliations and interests of the participants in the solicitation, by stock ownership or otherwise, can be found in the proxy statement relating to the Company’s 2008 Annual Meeting of Stockholders that was filed with the SEC on October 17, 2008, and in any proxy statement that may be filed with the SEC in connection with the proposed offer.

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, 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 SEC.