



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 13, 2007

Mr. Stephen A. Heit  
CCA Industries, Inc.  
200 Murray Hill Parkway  
East Rutherford, NJ 07073

**RE: CCA Industries, Inc.**  
**Form 10-K for the fiscal year ended November 30, 2006**  
**Filed March 1, 2007**  
**File # 1-31643**

Dear Mr. Heit:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, Jennifer Thompson, Senior Accountant, at (202) 551-3737 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief