

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

June 17, 2010

Mr. Stephen A. Heit Chief Financial Officer, CCA Industries, Inc. 200 Murray Hill Parkway East Rutherford, New Jersey 07073

Re: CCA Industries, Inc.

Form 10-K for the fiscal year ended November 30, 2009

File No. 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 our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Tricia Armelin, Senior Staff Accountant, at (202) 551-3747, or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz Sr. Asst. Chief Accountant