UNITED STATES
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): **January 23, 2014 (January 20, 2014)**

CCA Industries, Inc.

(Exact name of registrant as specified in its charter)

DELAWARE	**1-31643**	**04-2795439**
(State or other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

200 MURRAY HILL PARKWAY, EAST RUTHERFORD, NEW JERSEY	**07073**
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (201) 330-1400

(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 communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 1.01 Entry into a Material Definitive Agreement

In connection with a major restructuring, CCA Industries, Inc. (the "Company") entered into three material definitive agreements. The restructuring will result in a substantial change in the Company's operations from its former ordinary course of business, as described below.

(a) A Services Outsourcing Agreement was entered into with Emerson Healthcare, LLC ("Emerson") on January 20, 2014. Under this agreement, Emerson will provide all order processing, customer service, warehousing of inventory, shipping, logistics management, invoicing and collection of receivables on behalf of the Company.

(b) A Sales Representatives Agreement was entered into with S. Emerson Group, Inc. ("S. Emerson") on January 20, 2014. Under this agreement, S. Emerson will represent the Company and carry out all selling functions with the retail trade for the Company within the United States. S. Emerson has a field sales force with expertise with the Company's classes of trade, including chain drug, mass market, food, dollar store and club retailers, as well as all existing domestic accounts. S. Emerson represents many established brands, such as Anacin, Sucrets, Monistat, Zicam, Comtrex, Desenex, Cutex among others.

(c) A warehouse agreement was entered into with Ozburn-Hessey Logistics, LLC ("Ozburn") on January 20, 2014. Ozburn was an approved licensee of Emerson to provide the warehousing, shipping and logistics of the Company's products. The inventory will be located at Ozburn's warehouse in Indiana. Ozburn is one of the largest companies in the world providing integrated global supply chain management and solutions providing transportation, warehousing, custom brokerage, freight forwarding and import and export services.

[Other than with respect to the agreements described above, there is no material relationship between the Company or its affiliates and Emerson, S. Emerson or Ozburn.]

Section 2.05 Costs Associated with Exit or Disposable Activities

The Company entered into the agreements described in Item 1.01 of this report to restructure the Company's operations in an effort designed to reduce its overhead expenses and increase its operating efficiencies. The Company believes that its entry into these agreements will result in substantial savings for the Company and that the size and reputation for success of Emerson, will bring the sale of the Company's products to the next level. Emerson handles consumer products with total sales of approximately $1.7 billion dollars. The Company anticipates that the changes resulting from its entry into these agreements will substantially reduce the Company's overhead expenses which would allow it to focus on delivering stronger and more effective advertising for its established brands.

The Company will continue to maintain Marketing, Art, Purchasing, International Sales, New Product Development, Finance and IT Departments. The Company will also still control pricing charged to customers, co-op and promotional funding expenses, return authorizations, selling plans and new promotional displays.

The Company committed to the restructuring on January 20, 2014 in connection with its entry into the agreements described in Item 1.01 of this report and expects to complete the restructuring by the end of February 2014.

As a result of the restructuring, the Company will be terminating its warehouse employees and a portion of its office staff. The Company estimates that it will incur one-time personnel costs related to termination of approximately $240,000, which will be recorded as an expense in the first quarter of fiscal 2014. A substantial portion of these severance payments will be disbursed subsequent to February 2014.

The transportation cost to ship inventory from the Company's current warehouse in New Jersey to the Ozburn warehouse in Indiana is estimated to be $60,000.

The Company intends to maintain its offices at their current location in East Rutherford, New Jersey. The Company will endeavor to sub-let 38,352 square feet of warehouse space and 5,000 square feet of office space that will no longer be needed as a result of the above referenced Agreements.

Item 8.01 Other Events

The Company issued a press release on January 20, 2014 announcing that it had incurred a substantial loss for the fiscal 2013 year, and describing its plans to restructure to reduce expenses.

Item 9.01 Exhibits

The following exhibits are annexed hereto:
99.1 Press release issued January 20, 2013

SIGNATURES

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.

Dated: January 23, 2014

CCA Industries, Inc.
Registrant

By: /s/ Stephen A. Heit
Stephen A. Heit
Chief Financial Officer

EXHIBIT 99.1

Company Contact:
Stephen A. Heit
Chief Financial Officer
800 524-2720

FOR IMMEDIATE RELEASE

CCA INDUSTRIES, INC. REPORTS A PROJECTED FISCAL 2013 LOSS AND RE-STRUCTURING TO REDUCE OVERHEAD EXPENSES

East Rutherford, NJ, January 20, 2014: CCA Industries, Inc. (NYSE MKT: "CAW") announced today that its Board of Directors has approved management's plan to restructure the Company's operations, and enter into a key business partnership with The Emerson Group, a premier sales and marketing company located in Wayne, Pennsylvania. As part of this change, the Company will outsource to Emerson certain sales and administrative functions. In addition, warehousing and shipping will be outsourced to and managed by OHL, one of the largest integrated global supply chain management companies in the United States. The Company's inventory will be moved to an OHL-managed facility in Indianapolis, Indiana. A key benefit of the outsourcing move is that it shifts a substantial portion of the Company's current fixed costs into a variable cost structure moving forward which can ultimately help keep expenses in better alignment with any future revenue generated by its brands. This action could also potentially save the Company over $3.5 million in overhead expenses over the course of the first twelve months based on performance of its brands in fiscal 2014.

The Company also announced that it is projecting a net loss for fiscal 2013 in excess of $6.1 million. As previously reported the company lost important momentum due to the unexpected passing of its prior CEO in the midst of a challenging retail environment and, as a result, revenue expected from its new product launches, in-store merchandising and expanded distribution efforts did not materialize as expected. In addition, returns and inventory reserve costs resulting from a significant weakness seen in the nail color category, coupled with the less than expected consumer acceptance of its gel nail color brand introduced in fiscal 2011, also significantly exacerbated the Company's disappointing performance in fiscal 2013. We do not anticipate those substantial losses continuing.

Richard Kornhauser, Chief Executive Officer and President of CCA Industries said, "This outsourcing will permit our company to leverage the power of scale in all aspects of our sales, warehousing and logistics needs, resulting in significant operating efficiencies and expense reduction while continuing to direct all aspects of our business. Importantly, this restructuring will enable the Company's management team to substantially beef up its efforts to enhance our key brands' connection to the consumer with extensive and cost-effective advertising and marketing strategies that emphasize the competitive strengths of our core products." Mr. Kornhauser added, "The Emerson Group could be an ideal partner with their strong market presence and significant credibility with our retail trade partners. We are looking forward to working closely with them and leveraging their strong retailer network to drive the Company's efforts to further enhance its position in-store, and expand its distribution base on both existing brands and new products. The Emerson Group currently manages approximately $1.7 billion in consumer sales, and they can be a key catalyst in our plans to grow CCA into a major consumer products company.

Mr. Kornhauser added, "We anticipate completion of this restructuring, during CCA's 2nd fiscal quarter and that the effort will start to deliver substantial savings at that time. We estimate that we will incur costs related to the restructure of approximately $300,000 in the first quarter of fiscal 2014, but with the outsourcing to Emerson, and our overall efforts, we believe the Company should return to profitability during fiscal 2014. We expect to issue complete financial results for fiscal 2013 at the end of February 2014."

CCA Industries Inc. manufactures and markets health and beauty aids, each under its individual brand name. The products include, principally, "Plus+White" toothpastes and teeth whiteners, "Mega-T" Green Tea diet supplements, “Bikini Zone” medicated topical and shave gels, “Nutra Nail” nail care treatments, “Gel Perfect” UV free gel color, “Scar Zone” scar treatment products, “Sudden Change” anti-aging skin care products, “Cherry Vanilla” fragrances, “Solar Sense” sun protection products, “Hair Off” hair removal and depilatory products, “Wash ‘N Curl” shampoos and conditioners and “Pain Bust RII” an analgesic product.

Statements contained in the news release that are not historical facts are forward looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. Such forward-looking statements, including statements regarding expectations with respect to future operating results, anticipated future cost savings, anticipated timing and cost of implementation of the operational changes described in this new release and the manner in which the operational changes described in this news release, and the timing of their implementation, may affect future operating results, are subject to risks and uncertainties, which would cause actual results to differ materially from estimated results. Such risks and uncertainties are detailed in the Company’s filings with the Securities and Exchange Commission. No assurance can be given that the results in any forward-looking statement will be achieved, and actual results could be affected by one or more factors, which could cause them to differ materially. For these statements, we claim the protection of the safe harbor for forward-looking statements contained in the Private Securities Litigation Reform Act and otherwise under applicable law.