

**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): March 9, 2018 (**March 6, 2018**)

**CCA Industries, Inc.**

(Exact name of registrant as specified in its charter)

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

<b>1099 Wall Street West, Suite 275, Lyndhurst, New Jersey</b>	<b>07071</b>
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: ( 201 ) 935-3232

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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging Growth Company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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#### **Item 4.01 Change in Registrant's Certifying Accountant**

On March 6, 2018, the Registrant engaged CohnReznick LLP ("CohnReznick") as the Registrant's principal independent registered public accounting firm to audit its financial statements, subject to the completion of CohnReznick's client acceptance procedures, replacing BDO USA, LLP ("BDO") as the Registrant's independent registered public accounting firm, who were dismissed on the same day. The change was approved by the Audit Committee of the Registrant's Board of Directors.

The Registrant has not consulted with CohnReznick during the two fiscal years ended November 30, 2017 and November 30, 2016 and the subsequent interim period through March 6, 2018, regarding (i) the application of accounting principles to a specified transaction either completed or proposed or the type of audit opinion that might be rendered on the Registrant's consolidated financial statements, and neither a written report was provided to the Registrant nor oral advice was provided that BDO concluded was an important factor considered by the Registrant in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a "disagreement," as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a "reportable event," as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

BDO's report on the Registrant's financial statements as of and for the fiscal years ended November 30, 2017 and 2016 did not contain any adverse opinion or disclaimer of opinion and was not qualified as to uncertainty, audit scope or accounting principles.

During the Registrant's fiscal years ended November 30, 2016, and November 30, 2017 and the subsequent interim period through March 6, 2018, there were (i) no disagreements between the Registrant and BDO on any matter of accounting principles or practices, financial statement disclosures or auditing scope or procedure, which, if not resolved to the satisfaction of BDO would have caused BDO to make reference thereto in their reports on the financial statements for such years, and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K. BDO has not conducted any review of the interim quarter ended February 28, 2018.

The Registrant has provided BDO with a copy of this Form 8-K and has requested BDO to provide the Registrant with a letter addressed to the United States Securities and Exchange Commission stating whether it agrees or disagrees with the statements contained herein, and that letter is included as an exhibit hereto.

#### **Item 8.01 Other Events**

The Company issued a press release on March 9, 2018 announcing that the Audit Committee of the Board of Directors had engaged CohnReznick, LLP as the Company's principal independent registered public accounting firm to audit its financial statements, subject to the completion of CohnReznick's client acceptance procedures, replacing BDO USA, LLP, effective March 6, 2018.

#### **Item 9.01 Exhibits**

The following exhibits are annexed hereto:

[16.01 - Letter of BDO USA, LLP dated March 9, 2018](#)

[99.1 - Press Release issued March 9, 2018](#)

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**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: March 9, 2018**

**CCA Industries, Inc.**

**By: /s/ Stephen A. Heit**

**Stephen A. Heit  
Chief Financial Officer**



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Woodbridge, NJ 07095-1163

March 9, 2018

Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

We have been furnished with a copy of the response to Item 4.01 of Form 8-K to be filed by CCA Industries, Inc. on March 9, 2018, in relation to our completion on March 6, 2018 of our engagement to audit the Company's consolidated financial statements. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

*BDO USA, LLP*

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BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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**Company Contact:**  
**Stephen A. Heit, Chief Financial Officer**  
**201-528-8200**

**FOR IMMEDIATE RELEASE**

**CCA INDUSTRIES, INC. ANNOUNCES CHANGE OF INDEPENDENT AUDITORS**

**Lyndhurst, NJ, March 9, 2018: CCA Industries, Inc. (NYSE American: “CAW”)** announced today that the Audit Committee of the Company’s Board of Directors engaged CohnReznick LLP as the Company’s principal independent registered public accounting firm to audit its financial statements, replacing BDO USA, LLP, effective March 6, 2018. The change in auditors was not the result of any disagreements between the Company and BDO. CohnReznick is the eleventh largest accounting firm in the United States.

“We would like to thank BDO for their six years of service to CCA. The audit staff has been professional and helpful. We look forward to working with CohnReznick, a well-respected firm, as we continue to grow the Company and strengthen our balance sheet”, stated Stephen A. Heit, Chief Financial Officer.

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, “Bikini Zone” medicated topical and shave gels, “Nutra Nail” nail care treatments, “Porcelana” skin care products, “Scar Zone” scar treatment products and “Sudden Change” anti-aging skin care products.

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 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.