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FORM 10-Q

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

QUARTERLY REPORT UNDER SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

For Quarter Ended May 31, 1995

Commission File Number 2-85538

CCA INDUSTRIES, INC.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or other jurisdiction of
Incorporation or organization)

04-2795439
(I.R.S. Employer
Identification Number)

200 Murray Hill Parkway
East Rutherford, NJ
(Address of principal executive offices)

07073
(Zip Code)

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

Not applicable
Former name, former address and former fiscal year, if changed since
last report.

Indicate by check mark whether the Registrant: (1) has filed all reports
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of
1934 during the preceding 12 months (or for such shorter period that the
Registrant was required to file such reports), and (2) has been subject to such
filing requirements for the past 90 days. Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

Indicate the number of shares outstanding of each of the issuer's classes of
common stock, as of the latest practical date.

Common Stock, \$.01 Par Value - 5,570,221 shares as of May 31, 1995

Class A Common Stock, \$.01 Par Value - 1,224,230 shares as of
May 31, 1995

CCA INDUSTRIES, INC. AND SUBSIDIARIES

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PART I FINANCIAL INFORMATION:

Consolidated Balance Sheets as of

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<TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

A S S E T S

<CAPTION>

	May 31, 1995 (Unaudited)	November 30, 1994
<S>	<C>	<C>
Current Assets		
Cash and cash equivalents	\$ 365,607	\$ 100,705
Short-term investments and marketable securities (Note 6)	1,590,093	1,612,819
Accounts receivable, net of allowances of \$969,825 and \$979,796, respectively	4,815,940	5,339,028
Inventories	6,797,221	7,518,526
Prepaid expenses and sundry receivables	530,654	285,367
Deferred advertising costs (Note 2)	535,228	-
Due from officers - Current	7,133	21,231
Prepaid income taxes	79,407	88,279
Deferred income taxes	519,100	529,336
Total Current Assets	15,240,383	15,495,291
Property and Equipment, net of accumulated depreciation and amortization	685,827	683,015
Intangible Assets, net of accumulated amortization of \$21,953 at May 31, 1995 and \$18,753 at November 30, 1994	105,552	85,967
Other Assets		
Marketable securities	3,492,629	3,615,161
Treasury bonds	84,168	81,108
Due from officers - Non-current	25,250	25,250
Deferred income taxes	27,184	17,531
Other	50,575	50,570
Total Other Assets	3,679,806	3,789,620
Total Assets	\$19,711,568	\$20,053,893

<FN>
 See Notes to Consolidated Financial Statements.
 </FN>

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 CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

LIABILITIES AND SHAREHOLDERS' EQUITY

<CAPTION>

	May 31, 1995 (Unaudited)	November 30, 1994
<S>	<C>	<C>
Current Liabilities		
Notes payable - Current portion	\$ 288,000	288,000
Accounts payable and accrued liabilities	7,104,017	7,600,113
Income taxes payable	20,930	6,354
Total Current Liabilities	7,412,947	7,894,467
Long-Term Debt (net of current portion)	255,067	399,067
Shareholders' Equity		
Common stock, \$.01 par; authorized 15,000,000 shares; issued and outstanding 5,570,221 and 5,496,421 shares, respectively	55,702	54,964
Class A common stock, \$.01 par; authorized 5,000,000 shares; issued and outstanding 1,224,230 and 1,293,030 shares, respectively	12,242	12,930
Additional paid-in capital	4,281,735	4,275,535
Retained earnings	7,745,794	7,667,797
Unrealized gains (losses) on marketable securities	(51,919)	(250,867)
Total Shareholders' Equity	12,043,554	11,760,359
Total Liabilities and Shareholders' Equity	\$ 19,711,568	\$20,053,893

<FN>
 See Notes to Consolidated Financial Statements.
 </FN>

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 CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS

(UNAUDITED)

<CAPTION>

	Three Months Ended May 31,		Six Months Ended May 31,	
	1995	1994	1995	1994
<S>	<C>	<C>	<C>	<C>
Revenues				
Sales of health and beauty products	\$12,094,621	\$14,181,473	\$22,066,727	\$26,733,195
Less: Returns	(898,059)	(618,797)	(1,077,091)	(847,155)
Discounts and allowances	(260,349)	(392,042)	(611,229)	(680,603)

Sales of Health and Beauty Products - Net	10,936,213	13,170,634	20,378,407	25,205,437
Other income	69,266	81,700	161,307	157,496
	11,005,479	13,252,334	20,539,714	25,362,933

Costs and Expenses				
Costs of sales	3,962,589	4,615,274	7,675,907	8,972,325
Selling, general and administrative expenses	2,923,942	3,530,209	5,951,584	6,393,277
Advertising, cooperative and promotions	3,424,439	3,516,803	6,307,302	6,900,609
Research and development	141,426	75,692	296,370	221,547
Provision for doubtful accounts	103,765	2,001	108,274	50,839
Interest expense	24,624	16,351	42,544	32,752
	10,580,785	11,756,330	20,381,981	22,571,349

Income before Income Taxes	424,694	1,496,004	157,733	2,791,584
Provision for Income Taxes	164,115	602,326	79,736	1,123,746
Net Income	\$ 260,579	\$ 893,678	\$ 77,997	\$ 1,667,838

Net Income per Common Share (Note 2)	\$.03	\$.11	\$.01	\$.21
---	--------	--------	--------	--------

<FN>

See Notes to Consolidated Financial Statements.

</FN>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(UNAUDITED)

<CAPTION>

	Six Months Ended May 31, 1995	Six Months Ended May 31, 1994
Cash Flows from Operating Activities:		
Net income	\$ 77,997	\$ 1,667,838
Adjustments to reconcile net income to net cash provided by (used in) operating activities		
Depreciation and amortization	151,699	111,784
Amortization of bond premium	3,884	-
Decrease (increase) in deferred income taxes	583	(131,429)
Decrease in advanced royalties	-	70,002
Decrease (increase) in accounts receivable	523,088	(2,039,429)
Decrease in inventory	721,305	1,034,524
(Increase) in deferred expenses and miscellaneous receivables	(771,643)	(47,828)
(Decrease) in accounts payable	(496,096)	(1,324,552)
Increase (decrease) in taxes payable	14,576	(45,330)
(Increase) decrease in security deposits	(5)	375
Net Cash Provided by (Used in) Operating Activities	225,388	(704,045)

Cash Flows from Investing Activities:		
Acquisition of property, plant and equipment	(174,096)	(246,482)
Proceeds of money due from officers	14,098	11,800
Purchase of short-term investments	(76,983)	(888,851)
Proceeds from sale of investments	414,245	-

Net Cash Provided by (Used in)		
Investing Activities	177,264	(1,123,533)
Cash Flows from Financing Activities:		
Proceeds from borrowings	-	600,000
Payment on debt	(144,000)	(350,715)
Proceeds from stock option exercises	6,250	101,475
Net Cash (Used in) Provided by Financing Activities	(137,750)	350,760
Net Increase (Decrease) in Cash	264,902	(1,476,818)
Cash at Beginning of Period	100,705	1,798,815
Cash at End of Period	\$365,607	\$ 321,997

Supplemental Disclosures of Cash Flow Information:

Cash paid during the period for:

Interest	\$ 43,103	\$ 32,732
Income taxes	55,709	1,037,647

<FN>

See Notes to Consolidated Financial Statements.

</FN>

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</TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 1: BASIS OF PRESENTATION

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the six month period ended May 31, 1995 are not necessarily indicative of the results that may be expected for the year ended November 30, 1995. For further information, refer to the consolidated financial statements and footnotes thereto included in the Company's annual report on Form 10-K for the year ended November 30, 1994.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation:

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All significant inter-company accounts and transactions have been eliminated.

Advertising and Related Costs:

In accordance with APB 28 Interim Financial Reporting the Company expenses its advertising and related costs proportionately over the interim periods based on its total expected costs per its various advertising programs. Any necessary accrual or deferral is accordingly reflected in the balance sheet for the interim period. However, for annual reporting purposes, no advertising or related costs are capitalized and all are expensed in the fiscal year in which they are incurred.

Cash Equivalents:

For purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with an original maturity of less than three

months to be cash equivalents.

Inventories:

Inventories are stated at the lower of cost (first-in, first-out) or market.

Product returns are recorded in inventory when they are received at the lower of their original cost or market, as appropriate. Obsolete inventory is written off and its value is removed from inventory at the time its obsolescence is determined.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment and Depreciation and Amortization:

Property and equipment are stated at cost. The Company charges to expense repairs and maintenance items, while major improvements and betterments are capitalized. When the Company sells or otherwise disposes of property and equipment items, the cost and related accumulated depreciation are removed from the respective accounts and any gain or loss is included in earnings.

Depreciation and amortization are provided on the straight-line method over the following estimated useful lives or lease terms of the assets:

Machinery and equipment	7-10 years
Furniture and fixtures	5-7 years
Tools, dies and masters	2-7 years
Transportation equipment	7 years
Leasehold improvements	7-10 years or life of lease whichever is shorter

Intangible Assets:

Intangible assets are stated at cost. Patents and trademarks are amortized on the straight-line method over a period of 17 years; organization expenses are amortized on the straight-line method over five (5) years.

Tax Credits:

Tax credits, when present, are accounted for using the flow-through method as a reduction of income taxes in the years utilized.

Earnings Per Share:

Earnings per share have been computed based on the weighted average of outstanding common shares and common stock equivalents during the periods, based on the treasury stock method using average market price.

Fully diluted earnings per share are not presented because they result in dilution of less than 3%.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 3: INVENTORIES

The components of inventory consist of the following:

	May 31, 1995	November 30, 1994
Raw materials	\$3,683,299	\$3,903,028
Finished goods	3,113,922	3,615,498
	\$6,797,221	\$7,518,526

NOTE 4: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

The following items which exceeded 5% of total current liabilities are included in accounts payable and accrued liabilities as of:

	May 31, 1995	November 30, 1994
a) Media advertising	\$1,015,000	\$1,460,000
b) Coop advertising	540,000	547,000
c) Accrued returns	371,000	443,000
d) Payroll and bonuses *	145,000	547,000
	\$2,071,000	\$2,997,000

All other liabilities were for trade payables or individually did not exceed 5% of total current liabilities.

* Under 5%.

NOTE 5: OTHER INCOME

Other income consists of the following for the six month periods ended May 31, 1995 and 1994:

	1995	1994
Interest income	\$144,588	\$148,546
Royalty income	8,349	-
Dividend income	8,053	8,172
Miscellaneous	317	778
	\$161,307	\$157,496

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 6: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES

Short-term investments and marketable securities consist of corporate and government bonds and equity securities. In 1994 the Company adopted the accounting principles promulgated by SFAS No. 115 Accounting for Certain Investments in Debt and Equity Securities. The Company has classified its investments as Available-for-Sale securities. Accordingly, such investments are reported at fair market value, with

the resultant unrealized gains and losses reported as a separate component of shareholders' equity. Prior to 1994, the Company reported marketable securities at the lower of cost or market value; unrealized losses were charged to earnings.

The market value at May 31, 1995 was \$5,166,890 as compared to \$5,309,088 at November 30, 1994. The cost and market values of the investments at May 31, 1995 were as follows:

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<TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES
MARKETABLE SECURITIES - OTHER INVESTMENTS
(UNAUDITED)

NOTE 6: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

<CAPTION>

COL. A	COL. B	COL. C	COL. D	COL. E	COL. F	COL. G
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Bonds and Notes	Market Value of Each Issue	Amount at Whic Each Portfol Market Of Equity Sec Of Issues and Other Sec at Balance Sheet Date	Issue Carri Balance S
CORPORATE OBLIGATIONS:						
AT&T	6/01/98	4.750%	\$100,000	\$ 99,006	\$ 95,500	\$ 95,50
AT&T	2/15/96	4.500	100,000	100,328	98,875	98,87
AT&T	2/15/96	4.500	300,000	300,356	296,625	296,62
Bank America	7/15/97	6.000	200,000	200,000	198,900	198,90
Bankers Trust	7/01/96	4.700	100,000	100,271	98,253	98,25
Baxter International	10/01/95	5.000	100,000	100,111	99,633	99,63
Baxter International	10/01/95	5.000	100,000	100,185	99,633	99,63
Con Edison	12/15/96	5.900	100,000	99,875	99,190	99,19
Dayton P & L	5/01/97	5.625	100,000	98,265	98,873	98,87
General Motors Acceptance Corp.	10/01/96	8.000	200,000	200,800	204,034	204,03
GMAC	8/01/95	5.375	100,000	100,053	99,846	99,84
GMAC	10/02/95	5.250	100,000	100,107	99,650	99,65
ITT Financial Corp.	8/15/95	5.000	100,000	100,125	99,724	99,72
ITT Financial Corp.	10/15/95	7.375	200,000	200,191	200,620	200,62
ITT Financial Corp.	8/15/95	5.000	100,000	100,165	99,724	99,72

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

MARKETABLE SECURITIES - OTHER INVESTMENTS

(UNAUDITED)

NOTE 6: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

<CAPTION>

COL. A	COL. B	COL. C	COL. D	COL. E	
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Bonds and Notes	Amount at Whic	Issue Carri
				Each Portfol	
				Of Equity Sec	
			Market	Issues and	
			Value of	Other Sec	
			Each Issue	at Balance	
			Cost of	Sheet Date	
			Each Issue		

CORPORATE OBLIGATIONS: (Continued)

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Merrill Lynch	6/24/96	4.750%	\$100,000	\$ 100,186	\$ 98,176	\$ 98,17
Merrill Lynch	6/24/96	4.750	100,000	100,186	98,176	98,17
Shell Oil Corp.	9/15/95	7.000	100,000	100,073	100,263	100,26
Tennessee Valley	3/04/98	5.125	100,000	100,000	97,000	97,00
Union Electric	3/01/97	5.500	50,000	49,245	49,467	49,46
			\$2,449,528	\$2,432,162	\$2,432,16	

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

MARKETABLE SECURITIES - OTHER INVESTMENTS

(UNAUDITED)

NOTE 6: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

<CAPTION>

COL. A	COL. B	COL. C	COL. D	COL. E	
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Bonds and Notes	Amount at Whic	Issue Carri
				Each Portfol	
				Of Equity Sec	
			Market	Issues and	
			Value of	Other Sec	
			Each Issue	at Balance	
			Cost of	Sheet Date	
			Each Issue		

GOVERNMENT OBLIGATIONS:

<S>	<C>	<C>	<C>	<C>	<C>	<C>
US Treasury Note	10/31/98	4.750%	\$100,000	\$ 99,684	\$ 96,156	\$ 96,15
US Treasury Note	10/31/98	4.750	200,000	199,992	192,312	192,31
US Treasury Note	5/15/96	4.250	100,000	99,939	98,500	98,50
US Treasury Note	5/15/96	4.250	100,000	100,002	98,500	98,50
US Treasury Note	11/15/96	4.375	100,000	99,969	97,938	97,93
US Treasury Note	10/15/98	7.125	250,000	253,589	258,908	258,90
US Treasury Note	5/15/96	4.250	100,000	99,909	98,500	98,50
US Treasury Note	1/31/97	6.250	100,000	99,500	100,594	100,59
US Treasury Note	12/31/96	6.125	200,000	197,423	200,876	200,87
US Treasury Note	11/15/96	4.375	200,000	197,852	195,876	195,87
US Treasury Note	11/15/96	4.375	200,000	196,133	195,876	195,87
US Treasury Note	11/15/96	4.375	100,000	98,003	97,938	97,93
US Treasury Note	11/15/96	4.375	100,000	97,855	97,938	97,93

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

MARKETABLE SECURITIES - OTHER INVESTMENTS

(UNAUDITED)

NOTE 6: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

<CAPTION>

COL. A	COL. B	COL. C	COL. D	COL. E			
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Bonds and Notes	Market Value of Each Issue	Amount at Whic Each Portfol		Issue Carri Balance S
					Of Equity Sec Issues and Other Sec	at Balance Sheet Date	
GOVERNMENT OBLIGATIONS: (Continued)							
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
US Treasury Note	8/15/96	4.375%	\$200,000	\$ 195,936	\$ 196,562		\$ 196,56
FHLMC 1628-N	12/25/2013	6.500	50,000	48,024	44,818		44,81
EE Bonds	-	7.050	90,000	84,168	84,168	84,16	
FNMA 93-6-26-B	8/25/2023	7.000	10,000	8,897	8,489		8,48
FNMA 93-224-D	11/25/2023	6.500	104,000	101,873	91,106		91,10
FNMA 92-2-N	1/28/2024	6.500	52,000	47,424	43,925		43,92
FHJMC 1702-U	3/15/2024	7.00	4,000	3,739	3,660		3,66
US Treasury Bill	7/06/1995	5.5	40,000	39,420	39,778		39,77
FNMA	11/10/98	5.050	200,000	199,950	192,310		192,31
			2,569,281	2,534,728	2,534,72		

<CAPTION>

EQUITY SECURITIES:

	Number of Shares				
<S>	<C>	<C>	<C>	<C>	<C>
Preferred Stock:					
Bank America Corp.	8,000	200,000	200,000	200,000	200,00
	\$5,218,809	\$5,166,890	\$5,166,890		

</TABLE>

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CCA INDUSTRIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS
OF OPERATIONS AND FINANCIAL CONDITION

(UNAUDITED)

For the six month period ended May 31, 1995, the Company had net sales of \$20,378,407 and net income of \$77,997 after a provision for income taxes of \$79,736, as compared to net sales of \$25,205,437 and net income of \$1,667,838 after a provision for income taxes of \$1,123,746 for the six month period ended May 31, 1994. Gross margins of 63% for the six months were slightly lower than the 64% margin of the prior year. This was due primarily to product mix and the percentage of fixed costs to the lower sales volume. Advertising, cooperative and promotional allowance expenditures decreased during the six month period from \$6,900,609 to \$6,307,302. Advertising expenditures were 31% of sales for the six months ended May 31, 1995 as compared with 27% for the period ended May 31, 1994. As part of the registrant's business it is necessary to enter into co-operative advertising agreements and other promotional activities with its accounts, especially upon the introduction of a new product. Both co-op advertising and promotions have a material effect on the Company's operations. If the advertising and promotions are successful, revenues will be increased accordingly. Should the co-op and promotions not be successful, it will have a negative impact on the Company's promotional cost per sale, and have a negative effect on income. The Company attempts to anticipate its advertising and promotional commitments as a percent of gross sales in order to attempt to control its effect on its net income. However, sales for the period were lower than expected and, therefore, the expense as a percentage of sales was higher. In accordance with APB 28 Interim Financial Reporting the Company expenses its advertising and related costs proportionately over the interim periods based on its total expected costs per its various advertising programs. Consequently a deferral is accordingly

reflected in the balance sheet for the interim period. Although selling, general and administrative expenses ("SG&A") decreased due to expenses related to the larger sales volume in the prior year, SG&A as a percentage of sales increased to 29% from 25% due to the lower volume.

For the three month period ended May 31, 1995, net sales were \$10,936,213 as compared to \$13,170,634 for May 31, 1994. Income for the quarter before taxes decreased to \$424,694 from \$1,496,004. Gross margins of 64% for the three months ended May 31, 1995 were down from 65% in 1994. Advertising, cooperative and promotional allowance expenditures during the quarter decreased to \$3,424,439 from \$3,516,803. Advertising expenditures were 31% of sales for the quarter in 1995 as compared to 27% in 1994. Selling, general and administrative expenses were approximately 27% in the current quarter as well as in 1994.

All of the Company's sales were primarily to drugstore chains, food chains and mass merchandisers throughout the United States.

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CCA INDUSTRIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS
OF OPERATIONS AND FINANCIAL CONDITION

(UNAUDITED)

The Company's financial position as at May 31, 1995 consists of current assets of \$15,240,383 and current liabilities of \$7,412,947. During the six month period ended May 31, 1995, shareholders' equity increased from \$11,760,359 at November 30, 1994 to \$12,043,554 at May 31, 1995. This was due primarily to an unrealized gain in certain securities in the Company's investment portfolio of \$198,948 in addition to the exercise of stock options and the net income for the period.

During the six months, the Company generated \$225,388 from operations and \$428,343 from the sale and liquidation of loans and investments but used \$251,079 to purchase additional property and equipment and marketable securities. The Company also used \$144,000 to reduce borrowings and generated \$6,250 from stock option exercises. This resulted in an increase in the Company's cash of \$264,902.

The Company believes that its current financial condition is sufficient to support its proposed operations for the near future.

PART II OTHER INFORMATION

All information pertaining to Part II is omitted pursuant to the instructions pertaining to that part.

The Company did not file any reports on Form 8-K during the three months ended May 31, 1995.

<TABLE>

PART II, ITEM 6. (Continued)

EXHIBIT 11

CCA INDUSTRIES, INC. AND SUBSIDIARIES

COMPUTATION OF EARNINGS PER SHARE

(UNAUDITED)

<CAPTION>

Three Months Ended		Six Months Ended	
May 31,		May 31,	
1995	1994	1995	1994

Item 6.

<S>	<C>	<C>	<C>	<C>
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Primary:				
Average shares outstanding	6,794,451	6,779,859	6,793,792	6,767,217
Net effect of dilutive stock options--based on the treasury stock method using average market price	1,193,742	1,345,399	1,221,069	1,368,044
TOTALS	7,988,193	8,125,258	8,014,861	8,135,261

Net income	\$260,579	\$893,678	\$77,997	\$1,667,838
Per share amount	\$.03	\$.11	\$.01	\$.21

</TABLE>

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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.

CCA INDUSTRIES, INC.

By: David Edell
David Edell, President

By: Ira W. Berman
Ira W. Berman, Secretary

