

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 February 28, 1998

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 - \$6,246,151 shares of as February 28, 1998

Class A Common Stock, \$.01 Par Value - \$1,020,930 shares as of
February 28, 1998

CCA INDUSTRIES, INC. AND SUBSIDIARIES

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

A S S E T S

	February 28, 1998	November 30, 1997
Current Assets		
Cash and cash equivalents	\$ 2,568,863	\$ 3,649,774
Short-term investments and marketable securities (Note 4)	1,650,366	1,926,513
Accounts receivable, net of allowances of \$720,594 and \$664,325, respectively (Note 8)	6,316,133	3,931,273
Inventories	6,617,428	6,014,672
Prepaid expenses and sundry receivables	411,994	248,553
Due from officers - Current	1,500	1,500
Deferred income taxes	426,754	391,604
Deferred advertising	583,787	-
Total Current Assets	18,576,825	16,163,889
Property and Equipment, net of accumulated depreciation and amortization	520,513	486,029
Intangible Assets, net of accumulated amortization of \$51,068 at February 28, 1998 and \$47,956 at November 30, 1997	160,528	163,640
Other Assets		
Marketable securities	2,170,325	1,874,175
Due from officers - Non-current	65,250	65,250
Deferred income taxes	65,898	62,164
Other	52,612	52,612
Total Other Assets	2,354,085	2,054,201
Total Assets	\$21,611,951	\$18,867,759

See Notes Consolidated to Financial Statements.

February 28, November 30,
1998 1997

Current Liabilities

Accounts payable and accrued liabilities	\$ 7,149,405	\$ 5,053,665
Income taxes payable	352,416	86,103
Total Current Liabilities	7,501,821	5,139,768

Shareholders' Equity

Common stock, \$.01 par; authorized 15,000,000 shares; issued and outstanding 6,246,151 and 6,192,621 shares, respectively	62,462	61,926
Class A common stock, \$.01 par; authorized 5,000,000 shares; issued and outstanding 1,020,930 and 1,020,930 shares, respectively	10,209	10,209
Additional paid-in capital	4,454,229	4,454,764
Retained earnings	9,597,753	9,221,798
Unrealized (losses) on marketable securities	3,446 (2,737)	
	14,128,099	13,745,960
Less: Treasury Stock (7,500 shares at February 28, 1998)	17,969	17,969
Total Shareholders' Equity	14,110,130	13,727,991
Total Liabilities and Shareholders' Equity	\$21,611,951	\$18,867,759

See Notes to Consolidated Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS

(UNAUDITED)

Three Months Three Months
Ended Ended
February 28, February 28,
1998 1997

Sales of health and beauty products, net	\$9,352,431	\$8,617,289
Other income	86,254	81,228

9,438,685 8,698,517

Costs and Expenses

Costs of sales	3,587,114	3,076,627
Selling, general and administrative expenses	2,885,466	2,764,341
Advertising, cooperative and promotions	2,160,785	2,169,725
Research and development	133,580	133,864
Provision for doubtful accounts	63,237	34,834
Interest expense	-	2,829

8,830,182 8,182,220

Income before Income Taxes	608,503	516,297
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Provision for Income Taxes	232,548	206,296
Net Income	\$ 375,955	\$ 310,001
Net Income per Common Share	\$.05	\$.04

See Notes to Consolidated Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

(UNAUDITED)

	Three Months Ended February 28, 1998	Three Months Ended February 28, 1997
--	-----------------------------------------------	-----------------------------------------------

Cash Flows from Operating Activities:

Net income	\$ 375,955	\$ 310,001
Adjustments to reconcile net income to net cash (used in) provided by operating activities:		
Depreciation and amortization	73,996	93,060
Amortization of bond premium	472	266
Gain on sale of securities	(2,976)	(3,202)
(Increase) decrease in deferred income taxes	(38,884)	11,613
(Increase) in accounts receivable	(2,384,860)	(161,791)
(Increase) in inventory	(602,756)	(357,776)
(Increase) in prepaid expenses	(163,441)	(293,735)
(Increase) in deferred advertising	(583,787)	-
Increase in accounts payable	2,095,740	1,052,334
Increase in income taxes payable	266,313	66,833
Net Cash (Used in) Provided by Operating Activities	(964,228)	717,603

Cash Flows from Investing Activities:

Acquisition of property, plant and equipment	(105,368)	(72,765)
Proceeds of monies due from officers	-	2,400
Decrease in other assets	-	350
Purchase of short-term investments	(532,119)	(1,236,702)
Proceeds from sale of investments	520,804	794,915
Purchase of treasury stock	-	(5,469)

Net Cash (Used in) Investing Activities(116,683) (517,271)

Cash Flows from Financing Activities:

Payment on debt	-	(81,750)
Net (Decrease) Increase in Cash	(1,080,911)	118,582

Cash and Cash Equivalents at Beginning

of Period	3,649,774	1,422,783
Cash and Cash Equivalents at End of Period	\$2,568,863	\$1,541,365

Supplemental Disclosures of Cash Flow

Information:

Cash paid during the period for:

Interest	\$ -	\$ 1,667
----------	------	----------

Income taxes 5,119 127,850

See Notes to Consolidated Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)

(UNAUDITED)

	Three Months	Three Months
	Ended	Ended
	February 28,	February 28,
	1998	1997

Supplemental Schedule of Noncash Investing and Financing Activities:

The Company issued common stock in exchange for exercise of options and surrender of options and surrender of outstanding shares of stock:

Common stock retired	\$35,000	\$30,000
Common stock issued	(35,000)	(30,000)

\$ - \$ -

See Notes to Consolidated Financial Statements.

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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 three month period ended February 28, 1998 are not necessarily indicative of the results that may be expected for the year ended November 30, 1997. For further information, refer to the consoli-

dated financial statements and footnotes thereto included in the Company's annual report on Form 10-K for the year ended November 30, 1996.

NOTE 2 - ORGANIZATION AND DESCRIPTION OF BUSINESS

CCA Industries, Inc. ("CCA") was incorporated in the State of Delaware on March 25, 1983.

CCA manufactures and distributes health and beauty aid products.

CCA has several subsidiaries (CCA Cosmetics, Inc., CCA Labs, Inc., and Berdell, Inc.), all of which are currently inactive.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation:

The consolidated financial statements include the accounts of CCA and its wholly-owned subsidiaries (collectively the "Company"). All significant inter-company accounts and transactions have been eliminated. The consolidated financial statements include the use of estimates, which management believes are reasonable.

Use of Estimates:

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Short-Term Investments and Marketable Securities:

Short-term investments and marketable securities consist of corporate and government bonds 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.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statements of Cash Flows Disclosure:

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.

During fiscal 1998, two officers/shareholders exercised in the aggregate 70,000 options in exchange for previously issued common stock. The common shares were put into treasury and were subsequently cancelled.

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.

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.

Financial Instruments:

The carrying value of assets and liabilities considered financial instruments approximate their respective fair value.

Income Taxes:

Income tax expense includes federal and state taxes currently payable and deferred taxes arising from temporary differences between income for financial reporting and income tax purposes.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Credits:

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

Income Per Common Share:

Income per common share has been computed using the weighted average number of shares of common stock outstanding during the periods based on the treasury stock method using average market price.

Fully diluted earnings per share are not presented because they are either anti-dilutive or result in dilution of less than 3%.

NOTE 4 - INVENTORIES

The components of inventory consist of the following:

	February 28, 1998	November 30, 1997
Raw materials	\$4,477,416	\$ 4,017,838
Finished goods	2,140,012	1,996,834
	\$6,617,428	\$ 6,014,672

NOTE 5 - PROPERTY AND EQUIPMENT

The components of property and equipment consisted of the following:

	February 28, 1998	November 30, 1997
Machinery and equipment	\$ 236,582	\$ 236,582
Furniture and equipment	329,526	329,526
Tools, dies, and masters	1,689,714	1,584,346
Leasehold improvements	108,474	108,474
	2,364,296	2,258,928
Less: Accumulated depreciation and amortization	1,843,783	1,772,899
Property and Equipment - Net	\$ 520,513	\$ 486,029

Depreciation and amortization expense for the three months ended February 28, 1998 amounted to \$70,884 and for the year ended November 30, 1997 amounted to \$364,536.

NOTE 6 - INTANGIBLE ASSETS

Intangible assets consist of the following:

	February 28, 1998	November 30, 1997
Patents and trademarks	\$ 211,596	\$ 211,596
Less: Accumulated amortization	51,068	47,956
Intangible Assets - Net	\$ 160,528	\$ 163,640

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 6 - INTANGIBLE ASSETS (Continued)

Amortization expense for the three months ended February 28, 1998 amounted \$3,112 and for the year ended November 30, 1997 amounted to \$11,845.

NOTE 7 - DEFERRED ADVERTISING

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 of \$583,787 is accordingly reflected in the balance sheet for the interim period. This deferral is the result of the Company's \$-0- media budget for the year which contemplates lower spending in the 4th quarter than in the other three quarters; as well as the Company's Co-op advertising commitments which also anticipates a lower expenditure in the 4th quarter.

The table below sets forth the calculation:

	1998 (In Millions)	1997 (In Millions)
Media advertising budget for the fiscal year	\$5.00	\$5.20
Pro-rata portion for three months	\$1.25	\$1.30
Media advertising spent	1.61	1.48
Accrual (deferral)	(\$.36)	(\$.18)
Anticipated Co-op advertising commitments	\$3.00	\$3.00
Pro-rata portion for three months	\$.75	\$.75
Co-op advertising spent	.97	.87
Accrual (deferral)	(\$.22)	(\$.12)

NOTE 8 - 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:

	February 28, 1998	November 30, 1997
a) Media advertising	\$1,900	\$ 401
b) Coop advertising	537	375
c) Accrued returns	926	712
d) Bonuses	*	286
e) Royalty payable	*	269
	\$3,363	\$2,043

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 8 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (Continued)

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

* under 5%

NOTE 9 - OTHER INCOME

Other income consists of the following at February 28:

	1998	1997
Interest income	\$ 89,725	\$71,864
Dividend income	343	4,217
Miscellaneous	(3,814)	5,147
	\$86,254	\$81,228

NOTE 10 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES

Short-term investments and marketable securities, which consist of stock and various corporate and government obligations, are stated at market value. The Company has classified its investments as Available-for-Sale securities and considers as current assets those investments which will mature or are likely to be sold in the next fiscal year. The remaining investments are considered non-current assets. The cost and market values of the investments at February 28, 1998 and November 30, 1997 were as follows:

	February 28, 1998		November 30, 1997	
Current:	COST	MARKET	COST	MARKET
Corporate obligations	\$ 99,006	\$ 99,500	\$ 99,006	\$ 99,448
Government obligations (including mortgage backed securities)	1,549,288	1,550,865	1,827,503	1,827,065
Total	1,648,294	1,650,365	1,926,509	1,926,513
Non-Current:				
Corporate obligations	1,167,345	1,170,360	741,893	744,921
Government obligations	1,001,609	999,966	1,135,023	1,129,254
Total	2,168,954	2,170,326	1,876,916	1,874,175
Total	\$3,817,248	\$3,820,691	\$3,803,425	\$3,800,688

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<TABLE>

NOTE 10 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

The market value at February 28, 1998 was \$3,820,691 as compared to \$3,800,688 at November 30, 1997. The cost and market values of the investments at February 28, 1998 were as follows:

<CAPTURE>

COL. A	COL. B	COL. C	COL. D	COL. E
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Amount at Which Each Portfolio	
			Market Value of Each Issue	Of Equity Issues and Other Security
			Bonds and Cost of Each Issue	at Balance Sheet Date
				Issue Carried in Balance Sheet

CORPORATE OBLIGATIONS:

<S>	<C>	<C>	<C>	<C>	<C>	<C>
GTE Southwest Deb	12/01/99	5.820%	\$100,000	\$ 99,851	\$ 99,796	\$ 99,796
AT&T	6/01/98	4.750%	100,000	99,006	99,500	99,500
Florida Power & Light	7/01/99	5.500%	300,000	295,776	298,492	298,492
Virginia Electric & Power	4/01/00	6.481%	250,000	246,117	249,588	249,588
GMAC Smartnotes	10/15/99	5.950%	200,000	200,000	199,428	199,428
Florida Power & Light	4/01/00	5.375%	200,000	199,850	197,900	197,900
T.V.A. - Callable	8/01/99	6.250%	125,000	125,751	125,156	125,156
			1,266,351	1,269,860	1,269,860	

</TABLE>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<TABLE>

NOTE 10 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

<CAPTURE>

COL. A	COL. B	COL. C	COL. D	COL. E
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Amount at Which Each Portfolio	
			Market Value of Each Issue	Of Equity Issues and Other Security
			Bonds and Cost of Each Issue	at Balance Sheet Date
				Issue Carried in Balance Sheet

GOVERNMENT OBLIGATIONS:

<S>	<C>	<C>	<C>	<C>	<C>	<C>
Tennessee Valley Authority	3/04/98	5.125%	\$100,000	\$100,000	\$100,000	\$100,000
US Treasury Note	10/31/98	4.750	100,000	99,684	99,500	99,500
US Treasury Note	10/31/98	4.750	200,000	199,992	199,000	199,000
US Treasury Note	10/15/98	7.125	250,000	250,000	252,580	252,580
US Treasury Note	4/30/98	5.125	190,000	189,883	189,883	189,883
US Treasury Note	4/30/98	5.125	10,000	9,992	9,992	9,992
US Treasury Note	7/31/98	5.250	250,000	249,834	249,923	249,923
US Treasury Note	2/28/99	5.875	250,000	249,953	250,860	250,860
US Treasury Note	11/15/99	5.875	250,000	249,141	251,173	251,173

US Treasury Zero Coupon	8/15/99 5.920	148,000	136,038	136,604	136,604
US Treasury Zero Coupon	5/15/98 5.410	215,000	210,954	212,713	212,713

</TABLE>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

MARKETABLE SECURITIES - OTHER INVESTMENTS

<TABLE>

NOTE 10 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

<CAPTURE>

COL. A	COL. B	COL. C	COL. D	COL. E
Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Amount at Which Each Portfolio	
			Market Value of Each Issue	Of Equity Security Issues and Each Other Security
			Bonds and Notes	Cost of Sheet
			at Balance Date	Issue Carried in Balance Sheet

GOVERNMENT OBLIGATIONS: (Continued)

<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Federal Nat. Mtg. Note	7/30/99	5.860%	100,000	\$ 99,883	\$ 100,156	\$ 100,156	
FHLMC 1628-N	12/15/2023	6.500	50,000	48,024	47,127	47,127	
EE Bonds	-	7.180	90,000	99,756	99,756	99,756	
FNMA 93-G-26-B	8/25/2022	7.000	10,000	6,134	6,144	6,144	
FNMA 93-224-D	11/25/2023	6.500	104,000	101,873	97,137	97,137	
FNMA 92-2-N	1/25/2024	6.500	52,000	47,424	46,775	46,775	
FHLMC 1702-U	3/24/2024	7.000	4,000	2,382	2,382	2,382	
FNMA	11/10/98	5.050	200,000	199,950	199,126	199,126	
			2,550,897	2,550,831	2,550,831		
			\$3,817,248	\$3,820,691	\$3,820,691		

</TABLE>

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CCA INDUSTRIES, INC.

MANAGEMENT DISCUSSION AND ANALYSIS OF RESULTS
OF OPERATIONS AND FINANCIAL CONDITION

(UNAUDITED)

For the three month period ended February 28, 1998, the Company had net sales of \$9,352,431 and net income of \$375,955 after a provision for income taxes of \$232,548, as compared to net sales of \$8,617,289 and net income of \$310,001 after provision for income taxes of \$206,296 for the three month period ended February 28, 1998.

All of the Company's sales were primarily to mass merchandisers throughout the United States.

The cost of sales percentage for the quarter increased from 36% in 1997 to 38% in 1998 primarily due to the increase of product promotions for the period; as well as certain product mix fluctuations. Advertising, cooperative and promotional allowance expenditures during the quarter decreased as a percentage of sales from 25% in 1997 to 23% in 1998 due to the increase in the sales volume. 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.

Income before taxes for the quarter increased to \$608,503 from \$516,297. This was primarily a result of the higher sales as compared to the prior year. Selling, general and administrative expenses ("SG&A") increased due to personnel costs as well as other normal inflationary costs. This increase in SG&A costs, however, was offset by the increase in sales and therefore the percentage to sales decreased from 32% in 1997 to 31% in 1998.

The Company's financial position as at February 28, 1998 consists of current assets of \$18,576,825 and current liabilities of \$7,501,821. Shareholders' equity increased for the three month period from \$13,727,991 on November 30, 1997 to \$14,110,130 as of February 28, 1998 primarily due to the income of \$375,955 for the period.

The Company's operations resulted in the use of approximately \$964,000 of cash. The Company also used approximately \$105,000 to buy fixed assets and \$12,000 to purchase "Available for Sale Securities". Due to its accessibility to funds, the Company believes that its current financial condition is sufficient to support its proposed operations for the near future.

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CCA INDUSTRIES, INC.

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 February 28, 1998.

CCA INDUSTRIES, INC. AND SUBSIDIARIES

COMPUTATION OF EARNINGS PER SHARE

(UNAUDITED)

	Three Months Ended February 28, 1998	Three Months Ended February 28, 1997
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Item 6.

Basic:

Average shares outstanding	\$7,238,993	\$7,208,551
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Net effect of dilutive stock
options--based on the
treasury stock method
using average market
price

752,780	864,342
---------	---------

TOTALS

\$7,991,772	\$8,072,893
-------------	-------------

Net income

\$ 375,955	\$ 310,001
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Per share amount

\$.05	\$.04
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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.

By: David Edell, President

By: Ira W. Berman, Secretary

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<ALLOWANCES>	720,594	664,325
<INVENTORY>	6,617,428	6,014,672
<CURRENT-ASSETS>	18,576,825	16,163,889
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<DEPRECIATION>	1,894,851	1,820,855
<TOTAL-ASSETS>	21,611,951	18,867,759
<CURRENT-LIABILITIES>	7,501,821	5,139,768
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<PREFERRED>	0	0
<COMMON>	72,671	72,135
<OTHER-SE>	14,055,428	13,673,825
<TOTAL-LIABILITY-AND-EQUITY>	21,611,951	18,861,759
<SALES>	9,352,431	8,617,289
<TOTAL-REVENUES>	9,438,685	8,698,517
<CGS>	3,587,114	3,076,627
<TOTAL-COSTS>	8,830,182	8,182,220
<OTHER-EXPENSES>	5,179,831	5,067,930
<LOSS-PROVISION>	63,237	34,834
<INTEREST-EXPENSE>	0	2,829
<INCOME-PRETAX>	608,503	516,297
<INCOME-TAX>	232,548	206,296
<INCOME-CONTINUING>	375,955	310,001
<DISCONTINUED>	0	0
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<NET-INCOME>	375,955	310,001
<EPS-PRIMARY>	.05	.04
<EPS-DILUTED>	.05	.04

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