

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 August 31, 2004

Commission File Number 2-85538

CCA INDUSTRIES, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware 04-2795439
(State or other jurisdiction of (I.R.S. Employer
Incorporation or organization) Identification Number)

200 Murray Hill Parkway
East Rutherford, NJ 07073
(Address of principal executive offices)(Zip Code)

(201) 330-1400

Registrant's telephone number, including area code

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

Indicate by check mark whether the Registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).
Yes No

Common Stock, \$.01 Par Value - 6,447,856 shares of as August 31, 2004

Class A Common Stock, \$.01 Par Value - 958,230 shares as of August 31, 2004

CCA INDUSTRIES, INC. AND SUBSIDIARIES

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

CONSOLIDATED BALANCE SHEETS

<CAPTION>

A S S E T S

	August 31, 2004 (Unaudited)	November 30, 2003 (Unaudited)
<S>	<C>	<C>
Current Assets		
Cash and cash equivalents	\$ 2,669,192	\$ 1,206,787
Short-term investments and marketable securities	3,501,105	2,632,448
Accounts receivable, net of allowances of \$788,297 and \$895,723, respectively	9,263,533	6,604,982
Inventories	6,123,270	5,312,699
Prepaid expenses and sundry receivables	565,900	590,850
Deferred income taxes	786,159	963,566
Prepaid income taxes and refunds due	-	236,620
Deferred advertising	1,911,634	-
Total Current Assets	24,820,793	17,547,952
Property and Equipment, net of accumulated depreciation and amortization	613,696	728,522
Intangible Assets, net of accumulated amortization	499,035	532,193

Other Assets		
Marketable securities	10,091,702	10,991,411
Other	37,963	39,138
Total Other Assets	10,129,665	11,030,549
Total Assets	\$36,063,189	\$29,839,216

</TABLE>

See Notes Consolidated to Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

CONSOLIDATED BALANCE SHEETS

<CAPTION>

LIABILITIES AND SHAREHOLDERS' EQUITY

	August 31, 2004 (Unaudited)	November 30, 2003
	<C>	<C>
<S>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 7,020,273	\$ 5,603,150
Income taxes payable	694,618	-
Dividends payable	512,014	379,117
Total Current Liabilities	8,226,905	5,982,267
Subordinated Debentures	497,656	497,656
Deferred Income Taxes	-	14,753
Shareholders' Equity		
Preferred stock, \$1.00 par; authorized 20,000,000 shares; none issued		
Common stock, \$.01 par; authorized 15,000,000 shares; 6,532,859 and 6,592,669 shares issued, respectively	65,329	65,926
Class A common stock, \$.01 par; authorized 5,000,000 shares; 958,230 shares issued and outstanding	9,582	9,582
Additional paid-in capital	3,835,133	3,831,425
Retained earnings	23,751,942	19,891,541
Unrealized gains (losses) on marketable securities	(173,687)	(95,228)
	27,488,299	23,703,246
Less: Treasury Stock (85,003 shares at August 31, 2004 and 274,055 shares at November 30, 2003, respectively)	149,671	358,706
Total Shareholders' Equity	27,338,628	23,344,540
Total Liabilities and		

Shareholders' Equity \$36,063,189 \$29,839,216

</TABLE>

See Notes to Consolidated Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

CONSOLIDATED STATEMENTS OF OPERATIONS

<CAPTION>

	Three Months Ended August 31,		Nine Months Ended August 31,	
	2004	2003	2004	2003
<S>	<C>	<C>	<C>	<C>
Revenues				
Sales of Health and Beauty Aid Products - Net	\$16,535,940	\$12,739,346	\$47,609,050	\$42,541,384
Other income	160,451	113,191	514,076	437,185
	16,696,391	12,852,537	48,123,126	42,978,569
Costs and Expenses				
Costs of sales	5,413,461	4,030,837	16,115,571	13,793,977
Selling, general and administrative expenses	4,739,038	4,195,547	13,038,772	13,232,809
Advertising, cooperative and promotions	3,932,062	2,404,560	9,819,958	7,760,818
Research and development	226,283	229,477	666,755	661,250
Provision for doubtful accounts	(37,605)	(16,394)	37,100	216,499
Interest expense	8,671	8,010	25,500	23,808
	14,281,910	0,852,037	39,703,656	35,689,161
Income before Income Taxes	2,414,481	2,000,500	8,419,470	7,289,408
Provision for Income Taxes	957,251	713,375	3,327,895	2,844,562
Net Income	\$1,457,230	\$1,287,125	\$5,091,575	\$4,444,846
Earnings per Share				
Basic	\$.20	\$.18	\$.70	\$.61
Diluted	\$.19	\$.17	\$.67	\$.59
Cash Dividends Declared per Share	\$.00	\$.00	\$.14	\$.12

</TABLE>

See Notes to Consolidated Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

<CAPTION>

(UNAUDITED)

	Three Months Ended August 31,		Nine Months Ended August 31,	
	2004	2003	2004	2003

<S>	<C>	<C>	<C>	<C>
Net Income	\$1,457,230	\$1,287,125	\$5,091,575	\$4,444,846
Other Comprehensive Income				
Unrealized holding gains (loss) on investments	203,419	(109,960)	(78,459)	(92,711)
Provision (Benefit) for Taxes				
	80,648	(39,212)	(31,012)	(36,179)
Other Comprehensive Income (Loss) - Net				
	122,771	(70,748)	(47,447)	(56,532)
Comprehensive Income				
	\$1,580,001	\$1,216,377	\$5,044,128	\$4,388,314
Earnings Per Share:				
Basic	\$.22	\$.17	\$.69	\$.61
Diluted	\$.21	\$.16	\$.66	\$.58

</TABLE>

See Notes to Consolidated Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES
<TABLE>
CONSOLIDATED STATEMENT OF CASH FLOWS
<CAPTION>
(UNAUDITED)

	Nine Months Ended August 31,	
	2004	2003
<S>	<C>	<C>
Cash Flows from Operating Activities:		
Net income	\$5,091,575	\$4,444,846
Adjustments to reconcile net income		

to net cash provided by operating activities:		
Depreciation and amortization	256,500	275,301
Loss (gain) on sale of marketable securities and repurchase of debentures	9,289	(22,758)
Decrease in deferred income taxes	162,654	126,624
(Increase) in accounts receivable	(2,658,551)	(624,540)
(Increase) in inventory	(810,571)	(2,048,156)
Decrease (increase) in prepaid expenses and miscellaneous receivables	24,950	(75,274)
(Increase) in deferred advertising	(1,911,634)	(1,253,588)
Decrease in other assets	1,175	9,900
Increase in accounts payable and accrued liabilities	1,417,125	1,088,116
Decrease in prepaid income taxes	236,620	1,703
Increase in taxes payable	694,618	1,175,014
 Net Cash Provided by Operating Activities	 2,513,750	 3,097,188

Cash Flows from Investing Activities:

Acquisition of property, plant and equipment	(105,613)	(293,250)
Acquisition of intangible assets	(2,905)	(2,846)
Purchase of marketable securities	(2,703,858)	(5,888,340)
Proceeds from sale and maturity of investments	2,647,162	5,555,792
 Net Cash (Used in) Investing Activities	 (165,214)	 (628,644)

Cash Flows from Financing Activities:

Purchase of treasury stock	(891,131)	(5,771)
Dividends paid	-	(370,888)
Proceeds from exercise of common stock options	5,000	-
 Net Cash (Used in) Financing Activities	 (886,131)	 (376,659)

Net Increase in Cash 1,462,405 2,091,885

Cash and Cash Equivalents at Beginning Of Period 1,206,787 1,585,647

Cash and Cash Equivalents at End of Period \$2,669,192 \$3,677,532

Supplemental Disclosures of Cash Flow Information:

Cash paid during the period for:

Interest	\$ 24,294	\$ 31,441
Income taxes	2,203,617	1,537,051

Supplemental Disclosures of Non-Cash Information:

Dividends declared and accrued \$ 512,014 \$ -

</TABLE>

See Notes to Consolidated Financial Statements.

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 nine month period ended August 31, 2004 are not necessarily indicative of the results that may be expected for the year ended November 30, 2004. 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, 2003.

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 wholly-owned subsidiaries, CCA Cosmetics, Inc., CCA Labs, Inc., Berdell, Inc., Nutra Care Corporation, CCA Online Industries, Inc., and CCA Industries Canada (2003) 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").

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 3 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates in Preparing Financial Statements:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results

could differ from those estimates.

Cash and 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.

The Company has cash balances in excess of the maximum amount insured by the FDIC as of August 31, 2004.

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.

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 3 -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	5-7 Years
Furniture and fixtures	3-10 Years
Tools, dies and masters	3 Years
Transportation equipment	5 Years
Leasehold improvements	Remaining life of the lease (ranging from 1-9 years)

Intangible Assets:

Intangible assets are stated at cost. Patents and trade marks are amortized on the straight-line method over a period of 15-17 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.

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 Common Share:

Basic earnings per share is calculated using the average number of shares of common stock outstanding during the year. Diluted earnings per share is computed on the basis of the weighted average number of common shares outstanding plus the effect of outstanding stock options using the "treasury stock method" and convertible debentures using the "if-converted" method. Common stock equivalents consist of stock options.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 3 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition:

The Company recognizes sales upon shipment of merchandise. Net sales are comprised of gross sales less expected returns, trade discounts, customer allowances and various sales incentives. Although no legal right of return exists between the customer and the Company, it is an industry-wide practice to accept returns from customers. The Company, therefore, records a reserve for returns equal to its gross profit on its historical percentage of returns on its last five months sales.

Accounts Receivable:

Accounts receivable consist of trade receivables recorded at original invoice amount, less an estimated allowance for uncollectible accounts. Trade credit is generally extended on a short-term basis; thus trade receivables do not bear interest, although a finance charge may be applied to receivables that are past due. Trade receivables are periodically evaluated for collectibility based on past credit history with customers and their current financial condition. Changes in the estimated collectibility of trade receivables are recorded in the results of operations for the period in which the estimate is revised. Trade receivables that are deemed uncollectible are offset against the allowance for uncollectible accounts. The Company generally does not require collateral for trade receivables.

Accounts receivable with credit balances have been

included as a current liability in "Accounts payable and accrued liabilities" in the accompanying balance sheet.

Accounts receivable are presented net of an allowance for doubtful accounts of \$278,449 and \$549,851 as of August 31, 2004 and November 30, 2003, respectively.

Shipping and Handling Costs:

The Company presents shipping and handling costs as part of selling, general and administrative expense and not as part of cost of sales. Freight costs were \$2,113,035, and \$2,302,746 for the nine months ended August 31, 2004 and 2003, respectively.

Comprehensive Income:

In accordance with the Financial Accounting Standards Board ("FASB"), Statement on Financial Accounting Standard No. 130 "Reporting Comprehensive Income", the Company is required to report comprehensive income in addition to net income from operations. Comprehensive income is a more inclusive financial reporting methodology that includes disclosure of certain financial information that historically has not been recognized in the calculation of net income.

Reclassifications

Certain prior year amounts have been reclassified to conform to the 2004 presentation.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 4 -INVENTORIES

The components of inventory consist of the following:

	August 31, 2004	November 30, 2003
Raw materials	\$3,447,119	\$3,746,522
Finished goods	2,676,151	1,566,177
	\$6,123,270	\$5,312,699

At August 31, 2004 and November 30, 2003, the Company had a reserve for obsolescence of \$977,904 and \$1,153,612, respectively.

NOTE 5 - PROPERTY AND EQUIPMENT

The components of property and equipment consisted of the following:

	August 31, 2004	November 30, 2003
Machinery and equipment	\$ 105,478	\$ 105,478
Furniture and equipment	709,640	676,494
Transportation equipment	11,288	10,918
Tools, dies, and masters	405,959	347,560
Leasehold improvements	291,063	277,366
	1,523,428	1,417,816
Less: Accumulated depreciation and		

amortization	909,732	689,294
Property and Equipment - Net	\$ 613,696	\$ 728,522

Depreciation expense for the six months ended August 31, 2004 and 2003 amounted to \$220,409 and \$239,284, respectively.

NOTE 6 - INTANGIBLE ASSETS

Intangible assets consist of the following:

	August 31, 2004	November 30, 2003
Patents and trademarks	\$762,298	\$759,394
Less: Accumulated amortization	263,263	227,201
Intangible Assets - Net	\$499,035	\$532,193

Amortization expense for the nine months ended August 31, 2004 and 2003 amounted to \$36,091 and \$36,017, respectively. Estimated amortization expense for each quarter of the ensuing five years through May 31, 2009 is \$12,000.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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 \$1,930,556 is accordingly reflected in the balance sheet for the interim period. This deferral is the result of the Company's \$10 million media budget and \$5.5 million co-op budget for the year which contemplates lower spending in the 4th quarter than in the other three quarters.

The table below sets forth the calculation:

	August 2004 (In Millions)	August 2003 (In Millions)
Media advertising budget for the fiscal year	\$10.00	\$8.00
Pro-rata portion for nine months	7.50	\$6.00
Media advertising spent	8.99	6.70
Accrual (deferral)	(\$ 1.49)	(\$.070)
Anticipated Co-op advertising commitments	\$ 5.50	\$5.00
Pro-rata portion for nine months	4.13	3.75
Co-op advertising spent	4.55	4.30
Accrual (deferral)	(\$.42)	(\$.55)

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:

August 31, November 30,
2004 2003
(In Thousands) (In Thousands)

a)Media advertising	\$	*	\$	*
b)Coop advertising		1,219		607
c)Accrued returns		1,123		787
d)Accrued bonuses		437		499

* under 5%

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

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 9 - OTHER INCOME

Other income consists of the following at August 31:

	2004	2003
Interest and dividend income	\$388,898	\$352,572
Royalty income	90,053	58,699
Miscellaneous	35,125	25,914
	\$514,076	\$437,185

NOTE 10 - NOTES PAYABLE AND SUBORDINATED DEBENTURES

The Company has an available line of credit of \$10,000,000. Interest is calculated at the Company's option, either on the outstanding balance at prime rate minus 1% or Libor plus 150 basis points. The line of credit is unsecured and the Company must adhere to certain financial covenants pertaining to net worth and debt coverage. The Company was not utilizing their available credit line at August 31, 2004 or November 30, 2003.

On August 1, 2000, the Company repurchased (pursuant to a tender offer) 278,328 shares of its outstanding common stock by issuing subordinated debentures equal to \$2 per share, which accrue interest at 6% and are due to mature on August 1, 2005. The interest is payable semi-annually.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Litigation

The Company has been named as a defendant in 13 lawsuits alleging that the plaintiffs were injured as a result of their purchasing and ingesting our diet suppressant containing phenylpropanolamine (PPA), which the Company utilized as its active ingredient in its products prior to November 2000. The lawsuits that were brought against the Company are were for unspecified amounts of compensatory and exemplary damages. Eleven of the suits have been dismissed with prejudice. Outside counsel for the Company believes that the two PPA cases still pending against the Company are defensible. Of the Company's two pending suits, there is a motion pending for the dismissal of one and the other is insured by the Company's liability carrier who is defending the case in

order to obtain a decision of dismissal on the merits.

Dividends

CCA declared a cash dividend of \$0.14 per share payable to all holders of the Company's common stock, \$0.07 to shareholders of record on May 1, 2004 payable on June 1, 2004 and \$0.07 to shareholders of record on November 1, 2004, payable on December 1, 2004.

On June 17, 2004, the Board of Directors declared a 2% stock dividend payable on December 1, 2004 to shareholders of record on November 1, 2004.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 12 - PENSION PLANS

The Company has adopted a 401(K) Profit Sharing Plan that covers union and non-union employees with over one year of service and attained Age 21. Employees may make salary reduction contributions up to twenty-five percent of compensation not to exceed the federal government limits.

NOTE 13 - STOCK-BASED COMPENSATION

The Company accounts for its stock-based employee compensation under the recognition and measurement principles of Accounting Principles Board (APB) Opinion No. 25, Accounting for Stock Issued to Employees, and related interpretations. Under APB No. 25, when the exercise price of stock options equals the market price of the underlying stock on the date of grant, no compensation expense is recognized in the consolidated statement of operations.

During the second quarter of 2004, the Company issued incentive stock options to purchase 66,600 shares and non-qualified stock options to purchase 33,400 shares under the 2003 stock option plan. Under the provisions of APB No. 25, no compensation expense has been, or will be, recognized in the consolidated statement of operations.

Proforma net income and net income per share, as required by SFAS No. 123, have been determined as if we had accounted for all employee stock options granted under SFAS No. 123's fair value method. The proforma effect of recognizing compensation expense in accordance with SFAS No. 123 is as follows:

	Three Months Ended August 31,		Nine Months Ended August 31,	
	2004	2003	2004	2003
Net income as reported	\$1,457,230	\$1,287,125	\$5,091,575	\$4,444,846
SFAS No. 123 based compensation	(6,974)	-	(193,504)	-
Income tax benefit	2,790	-	77,402	-
Net income - proforma	\$1,453,046	\$1,287,125	\$4,975,473	\$4,444,846
Basic net income per share - as reported	\$.20	\$.18	\$.70	\$.61
Basic net income per share -				

proforma	\$.20	\$.18	\$.68	\$.61
Diluted net income per shares - as reported	\$.19	\$.17	\$.67	\$.59
Diluted net income per share - proforma	\$.19	\$.17	\$.65	\$.59
Weighted average shares used in computing net income and proforma net income per share:				
Basic	7,340,519	7,276,844	7,314,848	7,211,350
Diluted	7,619,540	7,674,234	7,593,220	7,593,596

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 13 - STOCK-BASED COMPENSATION (Continued)

Proforma information regarding net income and net income per share is required by SFAS No. 123, and has been determined as if the Company had accounted for its employee stock options under the fair value method of SFAS No. 123. The fair value of these options were estimated at the date of grant using the Black-Scholes option pricing model with the following assumptions for the three months and nine months ended August 31, 2004: a risk-free interest rate of 3.78% and 4.73%; dividend yield of 1.68% and 1.55%; volatility factor of the expected market price of the Company's common stock of 20.32% and 9.74%; and a weighted average life of the options of five or ten years.

The Black-Scholes option valuation model was developed for use in estimating the fair value of traded options which have no vesting restrictions and are fully transferable. In addition, option valuation models require the input of highly subjective assumptions. Because the Company's employee stock options have characteristics significantly different from those of traded options and because changes in the subjective input assumptions can materially affect the fair value estimate, in management's opinion, the existing models do not necessarily provide a reliable single measure of the fair value of its employee stock options.

NOTE 14 - 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 August 31, 2004 and November 30, 2003 were as follows:

CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 14 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES

	August 31, 2004		November 30, 2003	
	COST	MARKET	COST	MARKET
Current:				
Corporate obligations	\$ 775,000	\$ 776,612	\$ 850,860	\$ 854,466
Government obligations (including mortgage backed securities)	2,141,066	2,131,696	1,260,340	1,248,731
Common stock	253,134	253,834	304,379	295,538
Mutual funds	186,031	127,513	179,320	118,963
Other equity investments	199,848	211,450	111,750	114,750
Total	3,555,079	3,501,105	2,706,649	2,632,448
Non-Current:				
Corporate obligations	5,623,227	5,581,904	5,374,706	5,342,893
Government obligations	3,408,693	3,332,846	4,208,237	4,182,482
Preferred stock	1,179,495	1,176,952	1,329,495	1,366,036
Other equity investments	-	-	100,000	100,000
Total	10,211,415	10,091,702	11,012,438	10,991,411
Total	\$13,766,494	\$13,592,807	\$13,719,087	\$13,623,859

CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<CAPTION>

NOTE 14 -SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

The market value at August 31, 2004 was \$13,592,807 as compared to \$13,623,859 at November 30, 2003. The gross unrealized gains and losses were \$61,151 and (\$234,838) for August 31, 2004 and \$89,761 and (\$184,989) for November 30, 2003. The cost and market values of the investments at August 31, 2004 were as follows:

COL. A	COL. B	COL. C	COL. D	COL. E
			Amount at Which	

Name of Issuer and Title of Each Issue	Maturity Date	Interest Rate	Bonds and Notes	Each Portfolio Of		Cost of Each Issue	at Balance Sheet Date	Issue Carried in Balance Sheet
				Market Value of Each Issue	Equity Security Issues and Each Other Security			

CORPORATE OBLIGATIONS:

<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
GMAC Smartnotes	10/15/05	3.100%	200,000	200,000	\$ 200,000	\$ 199,652	\$ 199,652
GMAC Smartnotes	10/15/05	3.150	400,000	400,000	400,000	400,180	400,180
GMAC Smartnotes	5/15/05	5.000	175,000	175,000	175,000	176,778	176,778
GMAC Smartnotes	6/15/05	3.550	200,000	200,000	200,000	200,464	200,464
GMAC Smartnotes	5/15/06	4.050	400,000	400,000	400,000	399,852	399,852
GMAC Smartnotes	10/15/06	3.550	250,000	250,000	250,000	249,248	249,248
GMAC Smartnotes	12/15/06	3.400	200,000	200,000	200,000	198,180	198,180
Household Finance Corp.							
Internotes	10/15/06	2.750	100,000	100,000	100,000	99,391	99,391
Bear Sterns	2/15/07	2.650	100,000	100,000	100,000	98,711	98,711

</TABLE>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<CAPTION>

NOTE 14 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

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 Which Each Portfolio Of		Cost of Each Issue	at Balance Sheet Date	Issue Carried in Balance Sheet
				Market Value of Each Issue	Equity Security Issues and Each Other Security			

CORPORATE OBLIGATIONS (Continued):

<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Ford Motor Credit	5/22/06	4.750%	250,000	250,000	\$ 250,000	\$ 254,828	\$ 254,828
Ford Motor Corp.	10/20/06	4.250	100,000	100,000	100,000	101,688	101,688
CIT Group Inc.	1/15/06	4.000	200,000	200,000	200,000	202,010	202,010
CIT Group Inc.	3/15/05	3.200	100,000	100,000	100,000	100,396	100,396
CIT Group Inc.	7/15/05	2.000	100,000	100,000	100,000	99,538	99,538
CIT Group Inc.	10/15/05	2.250	100,000	100,000	100,000	99,540	99,540
GE Capital Group							
Internotes	2/15/06	2.450	250,000	250,000	250,000	249,020	249,020
GE Capital Group							
Internotes	7/15/06	2.150	200,000	200,000	200,000	197,108	197,108
GE Capital Group							
Internotes	10/15/06	2.500	400,000	400,000	400,000	395,908	395,908
GE Capital Group							
Internotes	9/15/06	2.550	150,000	150,000	150,000	148,440	148,440
GE Capital Group							
Internotes	9/15/06	2.350	300,000	300,000	300,000	296,592	296,592
GE Capital Group							
Internotes	10/15/06	2.250	300,000	300,000	300,000	295,419	295,419
GE Capital Group							
Internotes	2/15/07	2.500	200,000	200,000	200,000	197,466	197,466
GE Capital Group							
Internotes	3/15/07	2.350	250,000	250,000	250,000	245,110	245,110
Citibank Global							
Markets Hldg Inc	3/15/07	2.350	150,000	150,000	150,000	147,030	147,030
American General							
Fin. Corp.	8/15/05	2.050	200,000	200,000	200,000	199,436	199,436
American General							
Fin. Corp.	9/15/06	2.500	100,000	100,000	100,000	98,934	98,934
John Hancock Life							
Ins. Co.	7/15/06	2.250	200,000	200,000	200,000	197,724	197,724

John Hancock Life Ins. Co.	10/15/06	2.450	100,000	100,000	98,403	98,403
John Hancock Life Ins. Co.	10/15/06	2.300	200,000	200,000	196,882	196,882
John Hancock Life Ins. Co.	3/15/07	2.350	150,000	150,000	147,851	147,851
General Dynamics Corp.	5/15/06	2.125	150,000	149,706	148,541	148,541
Bank One Corp.						
Global Notes	6/30/08	2.625	125,000	124,363	120,540	120,540
Wells Fargo & Co.	8/25/08	3.120	100,000	99,158	97,656	97,656
			6,398,227	6,358,516	6,358,516	

</TABLE>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<CAPTION>

NOTE 14 -SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

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 Which Each Portfolio Of		Issue Carried in Balance Sheet
				Market Value of Each Issue	Equity Security Issues and Each Other Security	
<S>	<C>	<C>	<C>	<C>	<C>	<C>
GOVERNMENT OBLIGATIONS:						
US Treasury Note	7/31/05	1.500%	625,000	\$ 624,096	\$ 622,533	\$ 622,533
US Treasury Note	6/30/05	1.125	200,000	199,524	198,758	198,758
US Treasury Note	5/15/06	2.000	100,000	99,895	99,578	99,578
US Treasury Note	5/15/06	2.000	100,000	99,616	99,578	99,578
US Treasury Note	5/31/05	1.250	375,000	374,550	373,361	373,361
Federal Home Loan Bank	8/21/06	2.590	200,000	200,000	199,626	199,626
Federal Home Loan Bank	7/24/08	2.125	100,000	100,000	100,000	100,000
Federal Home Loan Bank	7/28/06	2.189	200,000	199,000	198,376	198,376
FNMA	5/15/06	2.250	200,000	198,772	199,250	199,250
FHLB	6/19/06	2.260	250,000	249,380	248,673	248,673
FHLMC	11/15/17	4.375	200,000	200,000	200,062	200,062
FHLMC	11/15/09	3.000	250,000	250,000	249,418	249,418
FNMA	8/15/12	4.000	250,000	250,000	250,078	250,078
FNMA	12/10/17	3.000	150,000	150,000	150,329	150,329
FNMA	9/24/07	3.000	200,000	200,000	199,438	199,438
Tennessee Valley Authority						
Power Bonds	5/1/29	6.500	26,000	688,530	634,660	634,660
Tobacco Settlement Fin Corp. N	6/1/15	5.000	200,000	198,500	178,780	178,780
NJ Turnpike Authority	1/1/30	1.050	325,000	325,000	325,000	325,000
Port Authority NY & NJ						
Cons 88th SR BE	10/1/04	4.500	225,000	238,789	225,565	225,565
CLOSED END MUNICIPAL BONDS/MUTUAL FUNDS:						
Muniyield New Jersey Insd Frd Inc.			6,500	96,905	96,460	96,460
Muniholdings New Jersey Insd FD Inc.			6,900	94,549	102,189	102,189
Nuveen New Jersey Invt Quality Municipal Fund			6,200	95,162	96,518	96,518
Nuveen New Jersey Prem Inc Municipal Fund			5,200	78,639	80,340	80,340
Van Kamp Amer Cap Inv Gr NJ			4,800	80,502	79,920	79,920
Blackrock New Jersey Municipal Inc.			6,000	87,989	85,620	85,620
Eaton Vance New Jersey Municipal Inc.			5,600	85,506	86,016	86,016
Nuveen New Jersey Dividend Advantage			5,700	84,855	84,417	84,417
			5,549,759	5,464,543	5,464,543	

</TABLE>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<CAPTION>

NOTE 14 -SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

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 Which Each Portfolio Of		Issue Carried in Balance Sheet	
				Market Value of Each Issue	Equity Security Issues and Each Other Security		
EQUITY:							
<S>	<C>	<C>	<C>	<C>	<C>	<C>	
Preferred Stock:							
Public Income NTS							
General Electric Cap Corp.	11/15/32	6.100%	14,800	\$ 379,495	\$ 375,772	\$ 375,772	\$ 375,772
Merrill Lynch Trust Corporate Backed Trust Certificates For AIG	9/30/08	7.280	6,000	150,000	161,400	161,400	161,400
Sun America	5/17/07	6.700	6,000	150,000	157,200	157,200	157,200
Morgan Stanley Cap Tr	7/15/33	5.750	4,000	100,000	94,240	94,240	94,240
ABN AMRO Cap Fund	7/3/08	5.900	2,000	50,000	47,480	47,480	47,480
JP Morgan Chase Cap IX	6/15/33	5.875	2,000	50,000	48,460	48,460	48,460
Wells Fargo Cap Tr VIII	8/1/33	5.625	8,000	200,000	192,480	192,480	192,480
Lehman Cap Trust IV	10/31/52	6.375	4,000	100,000	99,920	99,920	99,920
			1,179,495	1,176,952	1,176,952		

</TABLE>

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

<TABLE>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<CAPTION>

NOTE 14 - SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES (CONTINUED)

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 Which Each Portfolio Of		Issue Carried in Balance Sheet	
				Market Value of Each Issue	Equity Security Issues and Each Other Security		
EQUITY (Continued):							
Common Stock:							
DTE Energy Co.			1,200	\$ 51,649	\$ 49,584	\$ 49,584	\$ 49,584
Consolidated Edison Inc.			3,800	153,485	160,360	160,360	160,360
Progress Energy Inc.			1,000	48,000	43,890	43,890	43,890
			253,134	253,834	253,834		
Mutual Funds:							
Dreyfus Premier Limited Term High Income CL B			16,918.190	186,031	127,512	127,512	127,512
Other Equity Investments:							
Aberdeen Asia Pacific Income Fund			4	100,000	100,000	100,000	100,000
Enterprise Production Partners LP			5,000	99,848	111,450	111,450	111,450
			199,848	211,450	211,450		

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CCA INDUSTRIES, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS
OF OPERATIONS AND FINANCIAL CONDITION

(UNAUDITED)

For the three-month period ended August 31, 2004, the Company had revenues of \$16,696,391 and net income of \$1,457,230 after a provision for taxes of \$957,251. The Company increased its advertising budget by \$750,000 for the quarter over and above its estimated merchandising and media expenses that it had contemplated at the beginning of the year. Last year, for the August 31 quarter, the Company had \$12,852,537 of revenue and net income of \$1,287,125. This represents a 30% and 13% improvement in revenues and net income, respectively. Gross margins decreased slightly from 68.4% to 67.3%. Selling, general and administrative (SG&A) expenses increased to \$4,739,038 from \$4,195,547, as a result of an increase in staff and sales commissions.

For the three month period ending August 2004, advertising, cooperative and promotional allowance expenditures were \$3.90 million. Last year, for the same three-month period ending August 31, 2003, they were \$2.40 million. Advertising expenditures were 23.8% of sales compared to 18.9% last year. Since both co-op advertising and promotions have a material effect on the Company's operation, the Company attempts to anticipate its advertising and promotional commitments as a percent of gross sales in order to control its effect on its net income. In accordance with APB No. 28, Interim Financial Reporting, the Company expenses its advertising and related costs proportionately over the interim periods based on its total expected cost per its various advertising programs. Consequently, a deferral of \$1.5 million for media expense and \$0.4 million for co-op expenditures for the nine month period is reflected in the balance sheet. The Company deferred \$0.7 million of media costs in the prior year for the nine-month period. The deferral is the result of the Company's final current year's \$10.0 million media budget which was amended from \$9 million on August 2, 2004 for the entire current year. These deferrals were predicated on substantially lower spending in the third and fourth quarters. Co-op expenditures are budgeted at \$5.5 million for the year. Specifically, the Company spent \$9.0 million for media advertising in the nine months and \$4.6 million for co-op advertising. The difference between the actual expense and the budgeted expense is deferred or accrued over the subsequent three month period, and by the end of the year will be fully expensed.

For the nine month period ended August 31, 2004, the Company had revenue of \$48,123,126 and a net income of \$5,091,575 after a provision for income taxes of \$3,327,895. In the prior year's period, the Company had revenues of \$42,978,569 and net income of \$4,444,846 after a provision for income taxes of \$2,844,562. Gross profit margins for the nine-month period ending August 31, 2004 decreased from 67.6% in the prior year to 66.2%.

For the nine month period ended August 2004, advertising, cooperative and promotional allowance expenditures were \$9,819,958 as compared to \$7,760,818 for the nine-month period ending August 31, 2003. The Company budgeted a national advertising expenditure for the current year at \$10 million up from \$8 million the prior year and budgeted co-op and promotions from \$5 million to \$5.5 million allocated over the current fiscal year. The co-op and promotion allowance increases were partially reversed by co-op advertising credits previously accrued in the prior year not taken by our customers because the proposed promotion did not consummate. The reversed credits were allocated over the current fiscal year. Current advertising expenditures were 20.6% of sales versus 18.2%

last year.

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CCA INDUSTRIES, INC.

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

(UNAUDITED)

For the nine-month period ending August 31, 2004, research and development expenses were \$666,755 compared to \$661,250 last year.

The Company's financial position as of August 31, 2004 consists of current assets of \$24,820,793 and current liabilities of \$8,226,905 or a current ratio of 3:1. In addition, shareholders' equity increased from \$23,344,540 to \$27,338,628 primarily due to net income earned during the period.

All of the Company's investments are classified as available for sale. Investments with a maturity date greater than one year from August 31, 2004 are presented as long-term investments. Assuming these long-term investments can be sold and turned into liquid assets at any time, it would result in a current ratio of 4.2:1.

The Company generated \$2.5 million in cash from operations due to the nine month net income of \$5.09 million, a \$1.4 million increase in accounts payable, a \$700,000 net increase in income taxes due and a decrease in prepaid income taxes of \$237,000, and \$420,000 non-cash expenses included in net income. Cash decreased due to an inventory increase of \$0.8 million, an increase in the Company's accounts receivable of \$2.7 million, and an increase in deferred advertising of \$1.9 million. All increases in deferred advertising, accounts receivable, inventory and accounts payable are "normal" seasonal increases.

The \$2.5 million cash generated by operations, however, was partially used to pay dividends of \$891,000, and for the acquisition of equipment of \$108,000. The Company paid after netting purchases and sales of marketable securities \$57,000, leaving the Company with \$1.46 million increase in cash.

ITEM 3. QUANTITATIVE AND QUALITATIVE
DISCLOSURE ABOUT MARKET RISK

The Company's financial statements record the Company's investments under the "mark to market" method (i.e., at date-of-statement market value). The investments are, categorically listed, in "Common Stock", "Mutual Funds", "Other Equity", "Preferred Stock", "Government Obligations" and "Corporate Obligations". \$465,284 of the Company's \$13,592,807 portfolio of investments (approximate, as at August 31, 2004) is invested in the "Common Stock" and "Other Equity" categories, and approximately \$1,176,952 in that category are Preferred Stock holdings. Whereas the Company does not take positions or engage in transactions in risk-sensitive market instruments in any substantial degree, nor as defined by SEC rules and instructions; therefore, the Company does not believe that its investment-market risk is material.

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ITEM 4. CONTROLS AND PROCEDURES

With the participation of our Chief Executive Officer and Chief Financial Officer, management has carried out an evaluation of the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934).

Based on that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were effective as of August 31, 2004.

There were no changes in our internal control over financial reporting (as defined in Rule 13a-15(f) under the Securities Exchange Act of 1934) subsequent to the date the controls were evaluated that materially affect, or are reasonably likely to materially affect, our internal control over financial reporting.

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CCA INDUSTRIES, INC.

PART II OTHER INFORMATION

Item 1. Legal Proceedings:

See Part I - Note 11 of the Financial Statements regarding litigation.

Item 4. Submission of Matters to a Vote of Security Holders:

None.

Item 5. Other Information:

None.

Item 6. Exhibits and Reports on Form 8-K:

(a) Exhibits

(11) Computation of Earnings Per Share

(31.1) Certification of Chief Executive Officer pursuant to

Rule 13a-14(a)*

(31.2) Certification of Chief Financial Officer pursuant to Rule 13a-14(a)*

(32.1) Certification of Chief Executive Officer pursuant to 18 U.S.C. 1350*

(32.2) Certification of Chief Financial Officer pursuant to 18 U.S.C. 1350*

* Filed herewith.

(b) Reports on Form 8-K.

Current report on Form 8-K furnished April 7, 2004 and August 3, 2004 pursuant to Item 5 (Other Events).

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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.

Date:

CCA INDUSTRIES, INC.

By:
David Edell, Chief Executive Officer

By:
Ira W. Berman, Chairman of the Board

Exhibit 11

CCA INDUSTRIES, INC. AND SUBSIDIARIES

COMPUTATION OF EARNINGS PER SHARE

(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	August 31,		August 31,	
	2004	2003	2004	2003
Weighted average shares outstanding - Basic	7,340,519	7,276,844	7,314,848	7,211,350
Net effect of dilutive stock options--based on the treasury stock method using average market price	279,021	397,390	278,372	382,246
Weighted average shares outstanding - Diluted	7,619,540	7,674,234	7,593,220	7,593,596
Net income	\$1,457,230	\$1,287,125	\$5,091,575	\$4,444,846
Per share amount				
Basic	\$.20	\$.18	\$.70	\$.61
Diluted	\$.19	\$.17	\$.67	\$.59

Exhibit 31.1

CERTIFICATION

I, David Edell, Chief Executive Officer of the Registrant, certify that:

1. I have reviewed this quarterly report on Form 10-Q of CCA Industries, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not

misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this report.

4. The Registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the Registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relation to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Evaluated the effectiveness of the Registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(c) Disclosed in this report any change in the Registrant's internal control over financial reporting that occurred during the Registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to affect, the Registrant's internal control over financial reporting; and

5. The Registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal controls over financial reporting, to the Registrant's auditors and the audit committee of the Registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal control over financial reporting.

Date:

/s/-----

David Edell
Chief Executive Officer

CERTIFICATION

I, John Bingman, Chief Financial Officer of the Registrant, certify that:

1. I have reviewed this quarterly report on Form 10-Q of CCA Industries, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other

financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this report.

4. The Registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the Registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relation to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Evaluated the effectiveness of the Registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(c) Disclosed in this report any change in the Registrant's internal control over financial reporting that occurred during the Registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to affect, the Registrant's internal control over financial reporting; and

5. The Registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal controls over financial reporting, to the Registrant's auditors and the audit committee of the Registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal control over financial reporting.

Date: /s/-----
John Bingman
Chief Financial Officer

Exhibit 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE
SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of CCA Industries, Inc. (the "Registrant") on Form 10-Q for the quarterly period ended August 31, 2004 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, David Edell, Chief Executive Officer of the Registrant, certify, in accordance with 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

(1) The Report, to which this certification is attached, fully complies with the requirements of section 13(a) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant.

Date:

/s/

David Edell
Chief Executive Officer

Exhibit 32.2

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE
SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of CCA Industries, Inc. (the "Registrant") on Form 10-Q for the quarterly period ended August 31, 2004 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, John Bingman, Chief Financial Officer of the Registrant, certify, in accordance with 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

(1) The Report, to which this certification is attached, fully complies with the requirements of section 13(a) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant.

Date:

/s/

John Bingman
Chief Financial Officer