

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
May 6, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

CCA Industries, Inc.

File No. 1-31643 - CF#31011

CCA Industries, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on April 14, 2014.

Based on representations by CCA Industries, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| | |
|--------------|--------------------------|
| Exhibit 10.1 | through January 20, 2017 |
| Exhibit 10.2 | through January 20, 2017 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill
Deputy Secretary