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, 1996

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 ParkwayEast Rutherford, NJ07073(Address of principal executive offices)(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 X 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 - 5,977,471 shares as of May 31, 1996

Class A Common Stock, \$.01 Par Value - 1,191,280 shares as of May 31, 1996

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, President

By:

Ira W. Berman, Secretary

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<TABLE> <S> <C> <ARTICLE> 5 <MULTIPLIER> 1 <S> <C> 3-MOS <PERIOD-TYPE> <FISCAL-YEAR-END> NOV-30-1996 MAY-31-1996 <PERIOD-END> <CASH> 208,037 <SECURITIES> 3,602,221 <RECEIVABLES> 6,954,943 <ALLOWANCES> 1,023,384 <INVENTORY> 6,718,045 <CURRENT-ASSETS> 18,097,235 <PP&E> 2,116,055 <DEPRECIATION> 1,236,294 <TOTAL-ASSETS> 20,759,242 9,320,204 <CURRENT-LIABILITIES> <BONDS> 0 <PREFERRED-MANDATORY> 0 <PREFERRED> 0 <COMMON> 71.437 <OTHER-SE> 11,367,352 <TOTAL-LIABILITY-AND-EQUITY> 20,759,242 <SALES> 10,498,104 <TOTAL-REVENUES> 10,551,604 4,002,443 <CGS> <TOTAL-COSTS> 9,698,904 <OTHER-EXPENSES> 5,675,840 <LOSS-PROVISION> 0 <INTEREST-EXPENSE> 20,621 <INCOME-PRETAX> 852,700 <INCOME-TAX> 388,115 <INCOME-CONTINUING> 464,585 <DISCONTINUED> 0 0 <EXTRAORDINARY> 0 <CHANGES> 464,585 <NET-INCOME> <EPS-PRIMARY> .06 <EPS-DILUTED> .06

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