

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, 1996

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 - \$5,977,471 shares as of August 31, 1996

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

CCA INDUSTRIES, INC. AND SUBSIDIARIES

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

A S S E T S

<CAPTION>

	August 31, 1996 (Unaudited)	November 30, 1995
<S>	<C>	<C>
Current Assets		
Cash and cash equivalents	\$ 75,782	\$ 312,150
Short-term investments and marketable securities (Note 6)	1,648,663	2,539,037
Accounts receivable, net of allowances of \$1,072,432 and \$905,953, respectively	5,724,815	4,044,420
Inventories	7,043,888	6,414,097
Prepaid expenses and sundry receivables	278,044	329,935
Deferred advertising costs (Note 2)	1,525,288	-
Due from officers - Current	11,384	1,500
Prepaid income taxes	-	652,710
Deferred income taxes	647,233	698,415
Total Current Assets	16,955,097	14,992,264
Property and Equipment, net of accumulated depreciation and amortization	735,995	713,125
Intangible Assets, net of accumulated amortization of \$32,851 at August 31, 1996 and \$25,945 at November 30, 1995	143,391	128,538
Other Assets		
Marketable securities	1,426,063	1,701,138
Treasury bonds	90,576	87,300
Due from officers - Non-current	25,250	25,250
Deferred income taxes	55,636	33,807
Other	52,983	62,664
Total Other Assets	1,650,508	1,910,159
Total Assets	\$19,484,991	\$17,744,086

</TABLE>

See Notes to Consolidated Financial Statements.

<TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

LIABILITIES AND SHAREHOLDERS' EQUITY

<CAPTION>

	August 31, 1996 (Unaudited)	November 30, 1995
	<C>	<C>
<S>		
Current Liabilities		
Notes payable - Current portion	\$ 772,500	\$ 298,078
Accounts payable and accrued liabilities	7,005,706	6,878,425
Income taxes payable	120,023	-
 Total Current Liabilities	 7,898,229	 7,176,503
 Long-Term Debt (net of current portion)	 -	 111,067
Shareholders' Equity		
Common stock, \$.01 par; authorized 15,000,000 shares; issued and outstanding 5,977,471 and 5,603,871 shares, respectively	59,774	56,039
Class A common stock, \$.01 par; authorized 5,000,000 shares; issued and outstanding 1,191,280 shares, respectively	11,912	11,912
Additional paid-in capital	4,455,212	4,282,008
Retained earnings	7,086,090	6,101,229
Unrealized (losses) gains on marketable securities	(26,226)	5,328
 Total Shareholders' Equity	 11,586,762	 10,456,516
 Total Liabilities and Shareholders' Equity	 \$19,484,991	 \$17,744,086

</TABLE>

See Notes to Consolidated Financial Statements.

<TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS

(UNAUDITED)

<CAPTION>

	Three Months Ended		Nine Months Ended	
	August 31,		August 31,	
	1996	1995	1996	1995
	<C>	<C>	<C>	<C>
<S>				
Revenues				
Sales of health and beauty products, net	\$10,232,749	\$9,023,458	\$30,855,971	\$29,401,865
Other income	51,239	103,248	165,330	264,555
	10,283,988	9,126,706	31,021,301	29,666,420
Costs and Expenses				

Costs of sales	3,872,840	3,993,808	11,730,860	11,669,715
Selling, general and administrative expenses	2,514,954	2,159,398	8,296,401	8,110,982
Advertising, cooperative and promotions	3,475,998	3,646,273	8,656,522	9,953,575
Research and development	100,478	100,740	367,169	397,110
Provision for doubtful accounts	13,809	7,830	111,803	116,104
Interest expense	11,291	13,459	45,353	56,003
	9,989,370	9,921,508	29,208,108	30,303,489

Net Income before Income Taxes	294,618	(794,802)	1,813,193	(637,069)
--------------------------------	---------	------------	-----------	------------

Provision for Income Taxes	142,502	(305,407)	828,332	(225,671)
Net Income	\$ 152,116	(\$ 489,395)	\$ 984,861	(\$ 411,398)

Income Per Common Share (Note 2):				
Net income from operations	\$.02	(\$.07)	\$.12	(\$.06)

See notes to Financial Statements.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED AUGUST 31,

(UNAUDITED)

<CAPTION>

	1996	1995
<S>	<C>	<C>
Cash Flows from Operating Activities:		
Net income (loss)	\$ 984,861	(\$ 411,398)
Adjustments to reconcile net income (loss) to net cash (used in) provided by operating activities:		
Depreciation and amortization	289,874	239,654
Amortization of bond premium	1,792	5,553
Gain on sale of securities	(6,684)	(1,416)
Decrease (increase) in deferred income taxes	29,354	(4,014)
(Increase) decrease in accounts receivable	(1,680,395)	1,623,504
(Increase) decrease in inventory	(629,791)	1,412,414
(Increase) in deferred expenses and miscellaneous receivable	(1,483,281)	(1,076,637)
Increase (decrease) in accounts payable and accrued liabilities	127,281	(1,670,567)
Increase (decrease) in taxes payable	772,733	(6,354)
Decrease (increase) in security deposits	9,681	(4,036)
Net Cash (Used in) Provided by Operating Activities	(1,584,575)	106,703

Cash Flows from Investing Activities:		
Acquisition of property, plant and equipment	(327,597)	(307,490)
Purchase of short-term investments and securities	(109,961)	(313,795)
Advances of money to officers	(54,890)	-
Proceeds of money due from officers	54,912	19,231
(Increase) in other assets	-	(6,192)
Proceeds from sale of investments	1,245,448	755,078

Net Cash Provided by Investing Activities 807,912 146,832

Cash Flows from Financing Activities:

Proceeds from borrowings	1,000,000	-
Payment on debt	(636,645)	(216,000)
Proceeds from stock options exercises	176,940	6,460

Net Cash Provided by (Used in)

Financing Activities	540,295	(209,540)
----------------------	---------	------------

Net (Decrease) Increase in Cash (236,368) 43,995

Cash at Beginning of Period 312,150 100,705

Cash at End of Period \$ 75,782 \$ 144,700

Supplemental Disclosures of Cash Flow

Information:

Cash paid during the period for:

Interest	\$ 48,600	\$ 57,273
Income taxes	27,315	94,525

</TABLE>

See notes to 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 six month period ended August 31, 1996 are not necessarily indicative of the results that may be expected for the year ended November 30, 1996. 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, 1995.

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.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Financial Instruments

The carrying value of assets and liabilities considered financial instruments under SFAS Note #107 approximate their respective fair value.

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 which ever 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.

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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%.

NOTE 3: INVENTORIES

The components of inventory consist of the following:

	August 31, 1996	November 30, 1995
Raw materials	\$4,643,287	\$3,875,751
Finished goods	2,400,601	2,538,346
	\$7,043,888	\$6,414,097

NOTE 4: 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 \$1,525,288 is accordingly reflected in the balance sheet for the interim period. This deferral is the result of the Company's \$8,000,000 media budget for the year which contemplates drastically 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:

	1996 (In Millions)	1995 (In Millions)
Media advertising budget for the fiscal year	\$8.0	\$ 9.3
Pro-rata portion for nine months	\$6.0	\$ 7.0
Media advertising spent	7.1	7.3
Accrual (Deferral)	(\$1.1)	(\$.3)
Anticipated Co-op advertising commitments	\$3.4	\$ 3.5
Pro-rata portion for nine months	\$2.5	\$ 2.6
Co-op advertising spent	2.9	2.9
Accrual (Deferral)	(\$.4)	(\$.3)

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CCA INDUSTRIES, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

NOTE 5: 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, 1996	November 30, 1995
a) Media advertising	\$1,803	\$1,812
b) Coop advertising	485	519
c) Accrued returns	595	435
	\$2,883	\$2,766

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

NOTE 6: OTHER INCOME

Other income consists of the following at August 31, 1996 and 1995:

	1996	1995
Interest income	\$150,109	\$223,112
Royalty income	-	8,349
Dividend income	8,474	12,154
Miscellaneous	6,747	20,940
	\$165,330	\$264,555

NOTE 7: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES

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 August 31, 1996 was \$3,165,302 as compared to \$4,327,475 at November 30, 1995. The cost and market values of the investments at August 31, 1996 were as follows:

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NOTE 7: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES - (CONTINUED)
<TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES

MARKETABLE SECURITIES - OTHER INVESTMENTS

<CAPTION>

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

CORPORATE OBLIGATIONS:

<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
AT&T	6/01/98	4.750%	\$100,000	\$ 99,006	\$ 97,125	\$ 97,125	\$ 97,125
Bank America	7/15/97	6.000	200,000	200,000	199,694	199,694	199,694
Con Edison	12/15/96	5.900	100,000	99,875	100,024	100,024	100,024
Dayton P & L	5/01/97	5.625	100,000	98,265	99,762	99,762	99,762
General Motors Acceptance Corp.	10/01/96	8.000	200,000	200,050	200,000	200,000	200,000
Tennessee Valley	3/04/98	5.125	100,000	100,000	98,188	98,188	98,188
Union Electric	3/01/97	5.500	50,000	49,244	49,902	49,902	49,902
			\$846,440	\$844,695	\$844,695		

</TABLE>

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NOTE 7: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES - (CONTINUED)

<TABLE>

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

<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 Which
				Each Portfolio
		Number of Units-Principal Amount of	Market Value of Each Issue	Of Equity Issues and Other Security
			Cost of	at Balance
			Each Issue	Issue Carried in
			Sheet	Balance Sheet

GOVERNMENT OBLIGATIONS:

<S>	<C>	<C>	<C>	<C>	<C>	<C>
US Treasury Note	10/31/98	4.750%	\$100,000	\$ 99,684	\$ 96,781	\$ 96,781
US Treasury Note	10/31/98	4.750	200,000	199,992	193,562	193,562
US Treasury Note	11/15/96	4.375	100,000	99,969	99,781	99,781
US Treasury Note	10/15/98	7.125	250,000	252,260	253,828	253,828
US Treasury Note	1/31/97	6.250	100,000	99,500	100,313	100,313
US Treasury Note	12/31/96	6.125	200,000	197,423	200,500	200,500
US Treasury Note	11/15/96	4.375	200,000	197,852	199,562	199,562
US Treasury Note	11/15/96	4.375	200,000	196,133	199,562	199,562
US Treasury Note	11/15/96	4.375	100,000	98,003	99,781	99,781
US Treasury Note	11/15/96	4.375	100,000	97,855	99,781	99,781

</TABLE>

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<TABLE>

NOTE 7: SHORT-TERM INVESTMENTS AND MARKETABLE SECURITIES - (CONTINUED)

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

<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 Which
				Each Portfolio
		Number of Units-Principal Amount of	Market Value of Each Issue	Of Equity Issues and Other Security
			Cost of	at Balance
			Each Issue	Issue Carried in
			Sheet	Balance Sheet

GOVERNMENT OBLIGATIONS: (Continued)

<S>	<C>	<C>	<C>	<C>	<C>	<C>
US Treasury Note	11/17/96	5.22%	\$ 63,000	\$ 62,191	\$ 62,385	\$ 62,385
US Treasury Note	11/21/96	5.200	45,000	44,424	44,471	44,471
FHLMC 1628-N	12/25/2013	6.500	50,000	48,024	42,903	42,903
EE Bonds	-	7.050	90,000	90,576	90,576	90,576
FNMA 93-6-26-B	8/25/2023	7.000	10,000	8,897	8,246	8,246
FNMA 93-224-D	11/25/2023	6.500	104,000	101,873	88,314	88,314
FNMA 92-2-N	1/28/2024	6.500	52,000	47,424	42,378	42,378

FHJMC 1702-U	3/15/2024	7.00	4,000	3,058	2,821	2,821
FNMA	11/10/98	5.050	200,000	199,950	194,062	194,062
			2,145,088	2,119,607	2,119,607	

EQUITY SECURITIES:

	Number of Shares				
Preferred Stock:					
Bank America Corp.	8,000	200,000	201,000	201,000	
		\$3,191,528	\$3,165,302	\$3,165,302	

</TABLE>

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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 ended August 31, 1996, the Company had net sales of \$30,855,971 and net income of \$984,861 after a provision for income taxes of \$828,332, as compared to net sales of \$29,401,865 and net loss of (\$411,398) after a provision for income taxes of (\$225,671) for the nine month period ended August 31, 1995. Gross margins of 62% for the nine months were better than the 60% margins realized for the nine months in 1995 due to the higher percentage overhead costs (added into the cost of goods) represented in the total cost of goods in 1995, as well as certain product mix fluctuating. Advertising, cooperative and promotional allowance expenditures decreased during the nine month period from \$9,953,575 to \$8,656,522. Advertising expenditures were 28% of sales for the nine months ended August 31, 1996 as compared with 34% for the period ended August 31, 1995. 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. 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 \$1.5 million is accordingly reflected in the balance sheet for the interim period. This deferral is the result of the Company's \$8.0 million media budget for the year which contemplates drastically 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 lower expenditures in the 4th quarter. Specifically, the Company spent approximately \$7.1 million in the first nine months on media advertising and, therefore, expensed \$6.0 million and deferred \$1.1 million as of August 31, 1996. Similarly, as of August 31, 1996 the Company's Co-op advertising commitments for the year ended November 30, 1996 totaled approximately \$3.4 million of which \$2.9 million was spent in the first nine months resulting in an expense of \$2.5 million and a deferral of approximately \$.4 million as of August 31, 1996.

Comparatively as of August 31, 1995, the Company had anticipated media advertising expense in fiscal year 1995 of \$9.3 million and spent approximately \$7.3 million in the first nine months resulting in a deferral of approximately \$.3 million. The anticipated Co-op commitments as of August 31, 1996 were \$3.5 million of which \$2.9 million was spent resulting in a deferral of \$.3 million.

Selling, general and administrative expenses ("SG&A") decreased as a percentage of sales compared to the prior year. The decrease to 27% from 28% was due to the slightly higher sales volume.

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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, 1996, net sales were \$10,232,749 as compared to \$9,023,458 for August 31, 1995. Income for the quarter before taxes increased to \$294,618 from (\$794,802). Gross margins of 62% for the three months ended August 31, 1996 were up from 56% in 1995. Advertising, cooperative and promotional allowance expense during the quarter decreased to \$3,475,998 from \$3,646,273. Advertising expenses were 34% of sales for the quarter in 1996 as compared to 40% in 1995. Selling, general and administrative expenses were approximately 25% in the current quarter as compared to 24% in 1995.

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

The Company's financial position as at August 31, 1996 consists of current assets of \$16,955,097 and current liabilities of \$7,898,229. During the nine month period ended August 31, 1996, shareholders' equity increased from \$10,456,516 at November 30, 1995 to \$11,586,762 at August 31, 1996. This was due primarily to the net income generated for the period.

During the six months, the Company used \$1,584,575 in operations, \$136,645 to reduce borrowings, and \$327,597 to purchase fixed assets; but offset most of the cash requirements by the liquidation of short-term investments of \$1,135,487, the proceeds from stock option exercises (\$176,940) and proceeds from short-term borrowings of \$500,000. These factors resulted in a net decrease in the Company's cash of approximately \$236,000.

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 August 31, 1996.

<TABLE>

CCA INDUSTRIES, INC. AND SUBSIDIARIES

COMPUTATION OF EARNINGS PER SHARE

(UNAUDITED)

<CAPTION>

	Three Months Ended August 31,		Nine Months Ended August 31,	
Item 6.	1996	1995	1996	1995
<S>	<C>	<C>	<C>	<C>
Primary:				
Average shares outstanding	7,168,751	6,794,733	7,105,596	6,794,108
Net effect of dilutive stock options--based on the treasury stock method using average market price	663,557	*	898,599	*
TOTALS	7,832,308	6,794,733	8,004,195	6,794,108
Net income	\$ 152,116	(\$ 489,395)	\$ 984,861	(\$ 411,398)
Per share amount	\$.02	(\$.07)	\$.12	(\$.06)

</TABLE>

* Anti-Dilutive

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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, President

By:
John Bingman, Treasurer

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<TABLE> <S> <C>

<ARTICLE> 5

<MULTIPLIER> 1

<S>	<C>	<C>
<PERIOD-TYPE>	3-MOS	9-MOS
<FISCAL-YEAR-END>	NOV-30-1996	NOV-30-1996
<PERIOD-END>	AUG-31-1996	AUG-31-1996
<CASH>	75,782	75,782
<SECURITIES>	3,165,302	3,165,302
<RECEIVABLES>	6,797,247	6,797,247
<ALLOWANCES>	1,072,432	1,072,432
<INVENTORY>	7,043,888	7,043,888
<CURRENT-ASSETS>	16,955,097	16,955,097
<PP&E>	2,219,700	2,219,700
<DEPRECIATION>	1,340,314	1,340,314
<TOTAL-ASSETS>	19,484,991	19,484,991
<CURRENT-LIABILITIES>	7,898,229	7,898,229
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<TOTAL-LIABILITY-AND-EQUITY>	19,484,991	19,484,991
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<LOSS-PROVISION>	13,809	111,803
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