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, 2006

Commission File Number 1-31643

CCA INDUSTRIES, INC.
(Exact Name of Registrant as Specified in its Charter)

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

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

Common Stock, $.01 Par Value – 6,034,951 shares of as August 31, 2006

Class A Common Stock, $.01 Par Value – 967,702 shares as of August 31, 2006

CCA INDUSTRIES, INC. AND SUBSIDIARIES

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CCA INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

A S S E T S

	August 31, 2006	November 30, 2005 (Unaudited)
Current Assets		
Cash and cash equivalents	$ 2,817,245	$ 3,536,542
Short-term investments and marketable securities	8,917,972	7,050,026
Accounts receivable, net of allowances of $905,454 and $938,712, respectively	8,731,530	9,260,399
Inventories	7,675,384	6,554,150
Prepaid expenses and sundry receivables	563,630	526,134
Deferred income taxes	1,175,645	818,948
Prepaid income taxes and refunds due	-	165,560
Total Current Assets	29,881,406	27,911,759
Property and Equipment, net of accumulated		

depreciation and amortization	435,264	467,238
Intangible Assets, net of accumulated amortization	505,663	583,177
Other Assets		
Marketable securities	6,385,084	6,275,390
Deferred taxes	28,934	23,419
Other	47,500	48,325
Total Other Assets	6,461,518	6,347,134
Total Assets	$37,283,851	$35,309,308

See Notes Consolidated to Financial Statements.

CCA INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

LIABILITIES AND SHAREHOLDERS' EQUITY

	August 31, 2006 (Unaudited)	November 30, 2005
Current Liabilities		
Accounts payable and accrued liabilities	$ 9,301,432	$ 8,734,092
Income tax payable	616,268	-
Dividends payable	489,220	575,560
Total Current Liabilities	10,406,920	9,309,652
Shareholders' Equity		
Preferred stock, $1.00 par; authorized 20,000,000 shares; none issued	- -	-
Common stock, $.01 par; authorized 15,000,000 shares; 6,034,951 and 6,212,055 shares issued, respectively	60,349	62,121
Class A common stock, $.01 par; authorized 5,000,000 shares; 967,702 shares issued	9,677	9,677
Additional paid-in capital	2,332,487	5,105,732
Retained earnings	24,701,628	21,200,465
Unrealized (losses) on marketable securities	(227,210)	(378,339)
Total Shareholders' Equity	26,876,931	25,999,656
Total Liabilities and Shareholders' Equity	$37,283,851	$35,309,308

See Notes to Consolidated Financial Statements.

CCA INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(UNAUDITED)

	Three Months Ended August 31, 2006	Three Months Ended August 31, 2005	Nine Months Ended August 31, 2006	Nine Months Ended August 31, 2005
Revenues				
Sales of health and beauty aid products - Net	$16,104,048	$15,064,845	$50,382,147	$48,245,523
Other income	208,516	160,045	593,699	409,608
	16,312,564	15,224,890	50,975,846	48,655,131
Costs and Expenses				
Costs of sales	4,894,644	5,661,245	16,725,056	17,309,209
Selling, general and administrative expenses	5,988,578	5,737,522	16,530,484	15,865,753
Advertising, cooperative and promotions	2,329,334	3,561,093	9,819,981	10,314,281
Research and development	156,850	194,642	366,377	595,441
Provision for doubtful accounts	11,858	(25,304)	54,954	267,413
Interest expense	68	4,976	68	19,912
	13,381,332	15,134,174	43,496,920	44,372,009
Income before Provision for Income Taxes	2,931,232	90,716	7,478,926	4,283,122
Provision for Income Taxes	1,003,756	481,550	2,775,564	1,978,471
Net Income or (Loss)	$ 1,927,476	($ 390,834)	$ 4,703,362	$ 2,304,651
Earnings (Loss) per Share:				
Basic	$.28	($.05)	$.67	$.32
Diluted	$.27	($.05)	$.66	$.31
Cash Dividends Declared per Share	$.07	$.00	$.17	$.16

See Notes to Consolidated Financial Statements.

CCA INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(UNAUDITED)

	Three Months Ended August 31,		Nine Months Ended August 31,	
	2006	2005	2006	2005
Net Income (Loss)	$1,927,476	($390,834)	$4,703,362	$2,304,651
Other Comprehensive Income				
Unrealized holding gains (losses) on investments	154,115	35,959	151,129	(15,612)
Provision (Benefit) for Income Taxes	60,749	12,168	59,584	(6,245)
Other Comprehensive Income (Loss) - Net	93,366	23,791	91,545	(9,367)
Comprehensive Income (Loss)	$2,020,842	($367,043)	$4,794,907	$2,295,284
Earnings Per Share:				
Basic	$.29	($.05)	$.68	$.32
Diluted	$.29	($.05)	$.67	$.31

See Notes to Consolidated Financial Statements.

CCA INDUSTRIES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Nine Months Ended August 31, 2006	Nine Months Ended August 31, 2005
Cash Flows from Operating Activities:		
Net income	$4,703,362	$2,304,651
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	206,007	281,477
Impairment of intangible assets	59,509	-
(Gain) on sale of securities	(32,354)	-
(Increase) in deferred income taxes	(356,697)	(117,094)
Decrease in accounts receivable	528,869	72,351
(Increase) in inventory	(1,121,234)	(895,804)
(Increase) decrease in prepaid expenses and miscellaneous receivables	(37,496)	251,408
Decrease (increase) in prepaid income taxes and refunds due	165,560	(467,769)
(Decrease) in other assets	(4,690)	(10,914)
Increase in accounts payable and accrued liabilities	567,340	466,293
Increase (decrease) in income taxes payable	616,268	(59,888
Net Cash Provided by Operating Activities	5,294,444	1,824,711
Cash Flows from Investing Activities:		
Acquisition of property, plant and equipment	(134,279)	(171,600)
Acquisition of intangible assets	(21,749)	(107,343)
Purchase of marketable securities	(8,306,466)	(2,404,512)
Proceeds from sale and maturity of marketable securities	6,512,308	1,246,814
Net Cash (Used in) Investing Activities	(1,950,186)	(1,436,641)
Cash Flows from Financing Activities:		
Purchase and retirement of common shares	(2,822,766)	-
Proceeds from exercise of stock options	47,750	-
Purchase of treasury stock	-	-
Repurchase of matured subordinated debenture	-	(497,656)
Dividends paid	1,288,539	(1,059,275
Net Cash (Used in) Financing Activities	(4,063,555)	(1,556,931)
Net (Decrease) in Cash	(719,297)	(1,168,861)
Cash and Cash Equivalents at Beginning of Period	3,536,542	3,142,230
Cash and Cash Equivalents at End of Period	$2,817,245	$1,973,371
Supplemental Disclosures of Cash Flow Information:		
Cash paid during the period for:		
Interest	$ 68	$ 19,912
Income taxes	2,512,853	2,225,685
Supplemental Disclosures of Non-Cash Transactions:		
Dividends declared and accrued	$1,202,199	$1,151,411
Cancellation of treasury stock		
Common stock	193	867

Additional paid-in capital	7,450	71,704
Retained earnings	161,256	77,100
Total Non Cash Financing Activities	$1,371,098	$1,301,082

See Notes to Consolidated Financial Statements.

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 nine-month period ended August 31, 2006 are not necessarily indicative of the results that may be expected for the year ended November 30, 2006. 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, 2005. The accompanying unaudited condensed consolidated financial statements, in the opinion of management, include all adjustments necessary for a fair presentation. All such adjustments are of a normal reoccurring nature.

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, and CCA Online Industries, 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.

Estimates and Assumptions:
The consolidated financial statements include the use of estimates, which management believes are reasonable. The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America 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.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Comprehensive Income:

Total comprehensive income includes changes in equity that are excluded from the consolidated statement of operations and are recorded directly into a separate section of consolidated statements of comprehensive income. The Company's accumulated other comprehensive income shown on the consolidated balance sheet consist of unrealized gains and losses on investment holdings net of any tax consequence.

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.

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.

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

Inventories:

Inventories are stated at the lower of cost (first-in, first-out) or market.

Product returns that are resaleable 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.

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 are amortized on the straight-line method over a period of 17 years. Such intangible assets are reviewed for potential impairment whenever events or circumstances indicate that carrying amounts may not be recoverable.

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 weighted average number of shares of common stock outstanding during the quarter. 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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NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition:

The Company recognizes sales upon shipment of merchandise. Net sales comprise gross revenues 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.

Sales Incentives:

The Company has accounted for certain sales incentives offered to customers by charging them directly to sales as opposed to "advertising and promotional" expense. Had EITF 00-14 not been adopted, net sales for the nine months ended August 31, 2006 and 2005 would have been $52,390,246 and $50,546,871 respectively.

Advertising Costs:

The Company's policy for fiscal financial reporting is to charge advertising cost to operations as incurred. During fiscal year 2005, the Company changed its estimate of future benefits it derives from its advertising expenditures and the affect it has on its allocation of advertising expense among the interim quarters. Effective June 1, 2005, the Company expensed its advertising based on when the advertising ran. The change in estimate affected interim reporting in fiscal year 2005 and had no effect on the Company's year end earnings for fiscal 2005.

Shipping and Handling Costs:

The Company's policy for fiscal financial reporting is to charge shipping costs as part of selling, general and administrative expense as incurred. Freight costs included were $1,948,545, and $2,859,153 for the nine months ended August 31, 2006 and 2005, respectively.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Stock Options:

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 equal the market price in the underlying stock on the date of the grant, no compensation expense is recognized in the consolidated statement of operations. In December 2004, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards (SFAS) No. 123 (revised 2004), "Share-Based Payment" ("SFAS 123R"), which is a revision of SFAS No. 123, "Accounting for Stock-Based Compensation". SFAS 123R supersedes APB Opinion No. 25, "Accounting for Stock Issued to Employees" and amends SFAS No. 95, "Statement of Cash Flows". SFAS No. 123 will require future grants of stock options to employee to be recognized in the income statement based on their fair values, and is effective with reporting periods beginning after December 15, 2005 (the Company's first quarter ending February 28, 2007). The impact of adoption is not anticipated to be material to the Company's financial position, results of operation or cash flow.

Recent Accounting Pronouncements:

In November 2004, the FASB issued Statement of Financial Accounting Standards ("SFAS") No. 151, "Inventory Costs" ("SFAS 151"). SFAS 151 amends the guidance in Accounting Research Bulletin No. 43, Chapter 4, "Inventory Pricing", to clarify that abnormal amounts of idle facility expense, freight, handling costs and wasted materials (spoilage) should be recognized as current-period charges and required the allocation of fixed production overheads to inventory based on normal capacity of the production facilities. This statement is effective for inventory costs incurred during fiscal years beginning after June 15, 2005. The adoption of SFAS 151 is not expected to have an impact on our financial position, results of operations or cash flows.

The American Jobs Creation Act of 2004 (the "AJCA") was enacted on October 22, 2004. The AJCA repeals an export incentive, creates a new deduction for qualified domestic manufacturing activities and includes a special one-time deduction of 85% of certain foreign earnings repatriated to the U.S.

In November 2004, the Emerging Issues Task Force ("EITF") reached a consensus on Issue No. 03-13, "Applying the Conditions in Paragraph 42 of FASB Statement No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets" in

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements (Continued)

determining whether to Report Discontinued Operations" (EITF 03-13"). Under the consensus, the approach for assessing whether cash flows of the component have been eliminated from the ongoing operations of the entity focuses on whether continuing cash flows are direct or indirect cash flows. Cash flows of the component would not be eliminated if the continuing cash flows to the entity are considered direct cash flows. The consensus should be applied to a component of an enterprise that is either disposed of or classified as held for sale in fiscal period beginning after December 15, 2004. The adoption of EITF 03-13 is not expected to have an impact on our financial position, results of operations or cash flows.

In December 2004, the FASB issued SFAS No. 123R, "Share-Based Payment" which replaces SFAS No. 123 and supersedes APB Opinion No. 25. Under the new standard, companies will no longer be allowed to account for stock-based compensation transactions using the intrinsic value method in accordance with APB No. 25. Instead, companies will be required to account for such transactions using a fair value method and to recognize the expense in the statement of operations. The adoption of SFAS 123R will require additional accounting related to the income tax effects of share-based payment arrangements and additional disclosure of their cash flow impacts. SFAS 123R also allows, but does not require companies to restate prior periods. In April 2005, the SEC issued a final rule that amended the effective date to the first annual reporting period that begins after December 15, 2005 (the Company's first quarter ending February 28, 2007). The impact of adoption is not anticipated to be material to our financial position, results of operation or cash flow.

In December 2004, the FASB issued SFAS 153, "Exchanges of Nonmonetary Assets" ("SFAS 153"). SFAS 153 amends the guidance in APB Opinion No. 29, "Accounting for Nonmonetary Transactions" to eliminate certain exceptions to the principle that exchanges of nonmonetary assets be measured based on the fair value of the assets exchanged. SFAS 153 eliminates the exception for nonmonetary exchanges of similar productive assets and replaces it with a general exception for exchanges of nonmonetary assets that do not have commercial substance. This statement is effective for nonmonetary asset exchanges in fiscal years beginning after June 15, 2005. The adoption of SFAS 153 is not expected to have an impact on our financial position, results of operations or cash flows.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements (Continued)

In December 2004, the FASB issued FASB Staff Position No. 109-1, "Application of FASB Statement No. 109 (SFAS 109), Accounting for Income Taxes, to the Tax Deduction on Qualified Production Activities Provided by the American Job Creation Act of 2004" ("FSP 109-1"). FSP 109-1 clarifies that the manufacturer's deduction provided for under the AJCA should be accounted for as a special deduction in accordance with SFAS 109 and not as a tax rate reduction. In accordance with FSP 109-1, we treat the deduction for qualified domestic manufacturing activities, which became effective beginning December 1, 2005, as a reduction of the income tax provision in future years when realized.

In May 2005, the FASB issued SFAS No. 154, "Accounting Changes and Error Corrections" (SFAS 154). SFAS No. 154 replaced APB No. 20, "Accounting Changes", and SFAS No. 3, "Reporting Accounting Changes in Interim Financial Statement" and establishes retrospective application as the required method for reporting a change in accounting. The adoption of SFAS No. 154 is not expected to have an impact on our financial position, results of operation or cash flows.

NOTE 4 - INVENTORIES

The components of inventory consist of the following:

	August 31, 2006	November 30, 2005
Raw materials	$4,749,758	$3,946,164
Finished goods	2,925,626	2,607,986
	$7,675,384	$6,554,150

At August 31, 2006 and November 30, 2005, the Company had a reserve for obsolescence of $791,084 and $854,764, respectively.

NOTE 5 - PROPERTY AND EQUIPMENT

The components of property and equipment consisted of the following:

	August 31, 2006	November 30, 2005

Machinery and equipment	$ 140,123	$ 125,788
Furniture and equipment	815,517	793,937
Transportation equipment	10,918	10,918
Tools, dies, and masters	640,874	548,846
Leasehold improvements	300,402	294,067
	1,907,834	1,773,556
Less: Accumulated depreciation and amortization	1,472,570	1,306,318
Property and Equipment - Net	$ 435,264	$ 467,238

Depreciation expense for the nine months ended August 31, 2006 and 2005 amounted to $184,996 and $138,496, respectively.

NOTE 6 - INTANGIBLE ASSETS

Intangible assets consist of the following:

	August 31, 2006	November 30, 2005
Patents and trademarks	$653,669	$741,427
Less: Accumulated amortization	148,006	158,250
Intangible Assets - Net	$505,663	$583,177

Patents are amortized on a straight-line basis over their legal life of seventeen years and trademarks are adjusted to realizable value for each quarterly reporting period.

Amortization expense for the nine months ended August 31, 2006 and 2005 amounted to $21,011 and $26,520, respectively. Estimated amortization expense for each year of the ensuing five years through August 31, 2010 is $12,000.

NOTE 7 - 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, 2006 and November 30, 2005 were as follows:

	August 31, 2006		November 30, 2005	
	COST	MARKET	COST	MARKET
Current:				
Corporate obligations	$ 5,307,501	$ 5,280,946	$ 4,169,918	$ 4,080,882
Government obligations (including mortgage backed securities)	3,367,174	3,382,650	2,732,192	2,726,444
Common stock	51,649	50,088	51,649	52,368
Mutual funds	206,289	143,168	198,305	136,191
Other equity investments	63,962	61,120	60,335	54,141
Total Current	8,996,575	8,917,972	7,212,399	7,050,026
Non-Current:				
Corporate obligations	2,883,814	3,037,013	3,040,192	2,926,098
Government obligations	2,725,032	2,451,347	2,526,319	2,456,724
Preferred stock	824,845	796,724	824,845	792,568
Other equity investments	100,000	100,000	100,000	100,000
Total Non-current	6,533,691	6,385,084	6,491,356	6,275,390
Total	$15,530,266	$15,303,056	$13,703,755	$13,325,416

CCA INDUSTRIES, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

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, 2006 (In Thousands)	November 30, 2005 (In Thousands)
a) Media advertising	$ 2,345	$ *
b) Coop advertising	1,572	1,372
c) Accrued returns	1,220	1,489

d) Accrued bonuses	660	784
	$ 5,797	$ 3,645

* under 5%

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

NOTE 9 - OTHER INCOME

Other income consists of the following:

	August 31, 2006	August 31, 2005
Interest and dividend income	$460,322	$326,438
Royalty income	87,249	77,455
Realized gain on investment	32,354	-
Miscellaneous	13,774	5,715
	$593,699	$406,608

NOTE 10 - NOTES PAYABLE

The Company has an available line of credit of $25,000,000 which was increased from $7,000,000 on May 27, 2004. Interest is calculated at the Company's option, either on the outstanding balance at the 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, 2006 and November 30, 2005.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Litigation

The only material legal proceedings sets forth the fact that there were originally 13 cases filed in which the Company was named along with other defendants 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. Eleven cases have been dismissed with prejudice. These cases cannot be legally reinstated. The one case in Philadelphia in which one of the defendants filed for bankruptcy has been delayed. The court is rendering a decision on our motion to dismiss. We agree with independent counsel that, as concluded under the decision in Seattle, unless a plaintiff ingested a product with PPA within three days of a stroke, there can be no causation to prove that a product caused the stroke. We feel that the case should be dismissed inasmuch as plaintiff at the deposition deposed that she took our product months before the stroke.

The remaining case in Louisiana is fully insured to the extent of $5,000,000. After reviewing the plaintiff's medical records, it does not appear that there is ongoing significant medical problems that would cause a jury to render a substantial judgment. Counsel evidently in discussing the matter with Phoenix Insurance Company, has not made any substantial efforts to settle the case which we have been led to believe could be settled for under $250,000.

We do not believe that any further litigation would be ensuing because the Statute of Limitations throughout the country provided that the case must be instituted within three to four years within the time frame in which a plaintiff had constructive notice of the product that proximately caused a stroke. The FDA put out a news release nationally in October 2000. However, there can be no assurance that the current PPA litigation will not have a material adverse effect upon the Company's operations.

Dividends

On November 15, 2005, the board of directors declared a $0.05 per share dividend for the first quarter ending February 28, 2006. The dividend was paid on March 1, 2006 to all shareholders of record as of February 1, 2006. On March 14, 2006, the board of directors declared another $0.05 per share dividend for the second quarter ending May 31, 2006. The dividend was paid on June 1, 2006 to all shareholders of record as of May 1, 2006. On June 29, 2006, the board of directors declared a $0.07 per share dividend for the third quarter ending August 31, 2006. The dividend is payable to all shareholders of record as of August 1, 2006 and payable on September 1, 2006.

NOTE 12 - 401(K) PLAN

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. The Plan allows for the Company to make discretionary contributions. For all fiscal periods to date, the Company has not made any contributions

NOTE 13 - CAPITAL STOCK TRANSACTIONS

During the nine months ended August 31, 2006, three officer/directors and one director exercised in the aggregate 95,500 options, the officer/directors David Edell – 22,500, Ira Berman – 28,000 and Dunnan Edell – 20,000, the director Jack Polak – 25,000. In addition, the Company purchased and retired an aggregate of 225,000 shares of common stock from three officer/directors, David Edell – 100,000, Ira Berman – 100,000 and Drew Edell – 25,000. The purchase price was $10.50 discounted from $10.82, the closing price at the close of business on the transaction date. The Company purchased 9,392 shares from Stanley Kreitman, a director, and 15,000 shares from Rami Abada, a former director, for $10.50 per share discounted from $10.70, the closing price at the close of business on the transaction date.

On June 29, 2006, the board of directors declared a $0.07 per share dividend for the third quarter ending August 31, 2006. The dividend is payable to all shareholders of record as of August 1, 2006 and payable on September 1, 2006. The board previously declared on March 14, 2006 a dividend of $0.05 per share to all shareholders of record as of May 1, 2006 payable on June 1, 2006 and on November 15, 2005 a dividend of $0.05 per share to all shareholders of record as of February 1, 2006 payable on March 1, 2006. In the prior fiscal year, the board declared on January 12, 2005 an annual dividend of $0.16 per share: $0.08 per share to all shareholders of record as of May 1, 2005 payable June 1, 2005 and $0.08 per share to all shareholders of record as of November 1, 2005 payable on December 1, 2005.

For the nine months ended August 31, 2006, dividends declared but not yet due amounted to $489,220.

NOTE 14 – SUBSEQUENT EVENTS

On October 5, 2006, the Company's board of directors declared a dividend of $0.07 per share to all shareholders of record as of November 1, 2006 and payable on December 1, 2006.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION (UNAUDITED)

Except for historical information contained herein, this "Management's Discussion and Analysis of Financial Condition and Results of Operations" contains forward-looking statements. These statements involve known and unknown risks and uncertainties that may cause actual results or outcomes to be materially different from any future results, performances or achievements expressed or implied by such forward-looking statements, and statements which explicitly describe such issues. Investors are urged to consider any statement labeled with the terms "believes," "expects," "intends'" or "anticipates" to be uncertain and forward-looking.

For the three-month period ended August 31, 2006, the company had revenues of $16,312,564 and net income of $1,927,476 after provision for taxes of $1,003,756. For the same period in 2005, revenues were $15,224,890 and net loss was $ (390,834) after a provision for taxes of $481,550. The increase in the revenues was mainly due to increased sales of Plus White X-TRA, Bikini Zone and the launch of Pound X, a new dietary supplement product. The increase in the net income for the three month period ended August 31, 2006 was mainly due to advertising expense that was $825,172 less than the same period in 2005, no returns of Denise Austin skin care product versus $1,191,330 for the same three month period in 2005, and a reduction in freight out expense of $228,516 from the third quarter of last year. Earnings per share were $0.27 and $ (.05) (diluted) for the three-month period ended August 31, 2006 and 2005, respectively.

The Company's net sales increased from $15,064,845 for the three-month period ended August 31, 2005 to $16,104,048 for the three-month period ended August 31, 2006. Sales returns, allowances and discounts were 11.7% of gross sales for the three-month period ended August 31, 2006, versus 18.1% for the same period last year primarily due to the fall off of returns from the unsuccessful launch of the Company's new Denise Austin skin care line in 2005.

Returns and reserves accounted for $1,934,708 that was expensed against earnings for this quarter. In accordance with EITF 00-14, the Company has accounted for certain sales incentives offered to customers by charging them directly to sales as opposed to advertising and promotional expenses. Net sales for the three-month period ended August 31, 2006 were reduced by $753,490 and offset by an equal reduction of trade promotional expenses, which were included in the Company's advertising expense. For the same period in 2005, gross sales were reduced by $477,627 and trade promotion was credited by that amount. This accounting adjustment under EIFT 00-14 reduces the gross profit margin, but does not affect net income.

The Company's gross sales net of returns by category for the three-month period ended August 31, 2006 were: Skin Care $5,591,721, 32.6%; Dietary Supplement $4,628,096, 27.0%; Oral Care $4,179,209, 24.4%; Nail Care $1,522,510, 8.9%; Hair Care $653,360, 3.8%; Fragrance $391,725, 2.3%; and Miscellaneous $175,108, (1.0)%; for a total of $17,141,729.

Gross profit margins increased to 69.6% for the three-month period ending August 31, 2006 from 62.4% for the three-month period ended August 31, 2005. The gross profit margins increased predominately due to changes in the product mix and promotional activity, as well as the effect of the reserve for returns of the Denise Austin products during the third quarter of 2005. The Company makes every effort to control the cost of manufacturing and has had no substantial cost increases.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION (UNAUDITED) (CONTINUED)

Advertising expenditures were 14.5% of net sales for the three-month period ended August 31, 2006 vs. 23.6% for the same period in 2005. Effective June 1, 2005 the Company changed its estimate of the future benefit it derives from its advertising expenditures and the effect it has on its allocation of advertising expense among the interim quarters so that the expense is now charged as incurred. Previously the Company had expensed its advertising based on an estimate of its total expected costs for its various advertising programs for the entire year allocated over the interim quarters.

Since the change in estimate became effective on June 1, 2005, the advertising expenditures for the three month period ended August 31, 2005 were increased by $1,929,208 to account for the effects that the change in estimate had in the year to date results. Therefore the decrease is mainly due to the deferred advertising expensed in the third quarter of 2005 as compared to no deferred advertising being expensed in 2006.

The selling, general and administrative expenses for the three-month period ended August 31, 2006 increased $251,056 to $5,988,578 from $5,737,522 for the same period in 2005. This was primarily to due to increases in personnel and contribution of inventory offset in part by a reduction of freight-out expense. The contribution of inventory results in a tax benefit to the Company which reduces the tax provision. The Company renegotiated the freight rates with its carriers, which took full effect in the second quarter of 2006.

For the nine-month period ended August 31, 2006, the company had revenues of $50,975,846 and net income of $4,703,362 after provision for taxes of $2,775,564. For the same nine-month period in 2005, revenues were $48,655,131 and net income was $2,304,651 after a provision for taxes of $1,978,471. The increase in the net income for the nine month period ended August 31, 2006 was mainly due to advertising expense that was $494,300 less than the same period in 2005, returns of Denise Austin skin care product that were $861,443 less than the same nine month period in 2005, and a reduction in freight out expense of $910,608 from the nine months ended August 31,2005 as a result of the renegotiation of the Company’s freight contracts. Earnings per share was $0.66 (diluted) for the nine-month period ended August 31, 2006 as compared to earnings of $0.31 (diluted) for the same period in 2005.

The Company’s net sales increased from $48,245,523 for the nine-month period ended August 31, 2005 to $50,382,147 for the nine-month period ended August 31, 2006. Sales returns, allowances and discounts were 11.4% of gross sales for the nine-month period ended August 31, 2006, versus 14.1% for the same period last year. This decrease was due again to the increased provision for returns of the Denise Austin skin care line during the nine month period ended August 31, 2005.

Returns and reserves accounted for $5,886,144 that was expensed against earnings for this nine-month period ended August 31, 2006. In accordance with EITF 00-14, the Company has accounted for certain sales incentives offered to customers by charging them directly to sales as opposed to advertising and promotional expenses. Net sales for the nine-month period ended August 31, 2006 were reduced by $2,008,099 and offset by an equal reduction of trade promotional expenses, which were included in the Company’s advertising expense budget. For the same period in 2005, gross sales were reduced by $1,891,740 and trade promotion was credited by that amount. This accounting adjustment under EIFT 00-14 reduces the gross profit margin but does not affect net income.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION (UNAUDITED) (CONTINUED)

The Company’s gross sales net of returns by category for the nine-month period ended August 31, 2006 were: Skin

Care $17,216,821, 32.3%; Dietary Supplement $15,680,945, 29.5%; Oral Care $12,361,829, 23.2%; Nail Care $4,309,488, 8.1%; Hair Care $2,076,288, 3.9%; Fragrance $1,255,585, 2.4%; and Miscellaneous $299,472, 0.6%; for a total of $53,200,428.

Gross profit margins increased to 66.8% for the nine-month period ending August 31, 2006 from 64.1% for the nine-month period ended August 31, 2005 due to changes in product mix, promotional activity and the effect of the reserve for returns of Denise Austin during 2005. The Company makes every effort to control the cost of manufacturing and has had no substantial cost increases.

Advertising expenditures were 19.5% of net sales for the nine-month period ended August 31, 2006 vs. 21.4% for the same period in 2005.

The selling, general and administrative expenses for the nine-month period ended August 31, 2006 increased $664,731 to $16,530,484 from $15,865,753 for the same period in 2005. The increase was due mostly to increases in personnel, contributions of inventory and printing costs offset in part by a reduction in freight out expense. The contribution of inventory results in a tax benefit to the Company which reduces the tax provision. The Company renegotiated the freight rates with its carriers, which took full effect in the second quarter of 2006.

The Company's financial position as of August 31, 2006 consists of current assets of $29,881,406 and current liabilities of $10,406,920 or a current ratio of 2.87 to 1. Shareholders' equity increased to $26,876,931 as of August 31, 2006 from $25,999,656 as of November 30, 2005. The increase was due to the Company's net income and stock options exercised during the six months ended August 31, 2006, offset by the following decreases: (1) the purchase and retirement of 225,000 shares, as authorized by the Board of Directors, from three officer/directors, David Edell – 100,000, Ira Berman – 100,000 and Drew Edell – 25,000 (the purchase price was $10.50 discounted from $10.82, the closing price at the close of business on the transaction date), (2) the Company purchased 9,392 shares from Stanley Kreitman, a director, and 15,000 shares from Rami Abada, a former director, for $10.50 per share discounted from $10.70, the closing price at the close of business on the transaction date. Additional decreases were the retirement in the second quarter of 8,100 shares of Treasury Stock that was purchased at a cost of $64,436 during the first quarter of 2006 and the purchase and retirement in the third quarter of 11,200 shares of Treasury Stock that was purchased at a cost of $104,463. The company's long term investments as of August 31, 2006 were $6,385,084. Assuming these long-term investments can be sold and turned into liquid assets at any time, it would result in a current ratio of 3.49 to 1.

Accounts receivable, net of reserves, were $8,731,530 and $9,260,399 as of August 31, 2006 and November 30, 2005, respectively. Inventories, net of reserves, were $7,675,384 as of August 31, 2006 as compared to $6,554,150 as of November 30, 2005. Inventory increased due to management increasing safety stock levels and the introduction of Pound X, the Company's new dietary supplement product. The Pound X inventory was first delivered in the last month of the quarter ended August 31, 2006, with most of it scheduled to be shipped out to customers in the beginning of the fourth quarter of 2006.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION (UNAUDITED) (CONTINUED)

Accounts payable and accrued expenses increased to $10,406,920 as of August 31, 2006 from $9,309,652 as of November 30, 2005. The increase was primarily due to an increase in accrued media advertising expense and the recording of income tax payable. The Company was not utilizing any of the funds available under its $25,000,000 unsecured credit line as of August 31, 2006.

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." $211,208 of the Company's $15,303,056 portfolio of investments is invested in the "Common Stock" and "Other Equity" categories, and approximately $796,724 is Preferred Stock holdings. 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.

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, 2006.

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.

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:

Our annual meeting of shareholders was held on June 21, 2006 in New York, New York. At the meeting the following persons were elected directors: Dunnan Edell (4,229,271 votes for and 20,822 votes withheld), Dr. Gio Batta Gori (4,228,771 votes for and 21,322 votes withheld) and Robert Lage (4,207,155 votes for and 42,938 votes withheld).

The shareholders approved the appointment of KGS LLP as the Company's independent certified public accountants for the fiscal year ending November 30, 2006 (4,234,996 votes for, 9,847 votes against and 5,230 votes abstained).

Item 5. Other Information:

Owners of Common Stock and owners of Class A Common Stock are entitled to one vote for each share of stock held, and the voting and other rights of each class are equivalent except in respect to the election of directors.

In respect to the election of directors, the Class A Common Stock shareholders have the right to elect four directors and the Common Stock shareholders have the right to elect three. (In consequence, no proposal to alter or change the right of Class A Common Stock shareholders to elect a majority of directors could be effectively voted unless a separate majority of Class A Common Stock shares were voted therefore.)

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

(a) Exhibits

The following reports were filed with the Securities and Exchange Commission during the three months ended August 31, 2006:

(1) Form 10Q, filed on July 13, 2006 for the quarter ended May 31, 2006

(2) Form 8K, filed on July 26, 2006 regarding correspondence from Costa Brava Partnership III, LP and the Company's response thereto.

(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.

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: October 10, 2006

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 August 31, 2006	Three Months Ended August 31, 2005	Six Months Ended August 31, 2006	Six Months Ended August 31, 2005
Item 6.				
Weighted average shares outstanding - Basic	6,981,224	7,219,152	7,048,902	7,132,137
Net effect of dilutive stock options--based on the treasury stock method using average market price	98,034	-	108,199	194,301
Weighted average shares outstanding - Diluted	7,079,258	7,219,152	7,157,101	7,326,438

Net Income	$1,927,476	($ 390,834)	$4,703,362	$2,304,651
Per share amount				
Basic	$0.28	($0.05)	$0.67	$0.32
Diluted	$0.27	($0.05)	$0.66	$0.31

Exhibit 31.1

CERTIFICATION

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

1. I have reviewed this quarterly report of August 31, 2006 on Form 10-Q of CCA Industries, Inc.;

2. To the best of 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. To the best of 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, Stephen A. Heit, 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: October 10, 2006

/s/______________________________________
David Edell
Chief Executive Officer

Exhibit 31.2

CERTIFICATION

I, Stephen A. Heit, Chief Financial Officer of the Registrant, certify that:

1. I have reviewed this quarterly report of August 31, 2006 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: October 10, 2006

/s/____
Stephen A. Heit
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, 2006 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 Action 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: October 10, 2006

/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, 2006 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Stephen A. Heit, 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 Action 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: October 10, 2006

/s/___________________________________

Stephen A. Heit

Chief Financial Officer