

SECURITIES AND EXCHANGE COMMISSIONS
Washington, D.C. 20549

Form 8K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

DATE OF REPORT: OCTOBER 17, 2005

CCA Industries, Inc.

(Exact Name of Registrant as Specified in Charter)

DELAWARE

(State or other jurisdiction of incorporation or organization)

2-85538-B

(Commission File Number)

1-31643

(IRS Employer Identification Number)

1-31643

(IRS Employer Identification Number)

200 Murray Hill Parkway, East Rutherford, New Jersey 07073

(Address of principal executive offices, zip code)

(201) 330-1400

(Registrant's telephone number including area code)

Item 2:02 Results of Operations and Financial Condition

1. The Company issued a news release on October 12, 2005 setting forth its earnings for the third quarter ended August 31, 2005. A copy of said news release is annexed hereto as Exhibit "A."

SIGNATURES

Pursuant to the requirements of the Securities Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 17, 2005

CCA Industries, Inc.
Registrant

By: Ira W. Berman
Ira W. Berman, Secretary

EXHIBIT A

**Company Contact:
Ira W. Berman
Chairman
800 524-2720**

FOR IMMEDIATE RELEASE

CCA INDUSTRIES, INC. REPORTS ADDITIONAL CHARGES FOR THE THIRD QUARTER REPORT

East Rutherford, NJ, October 12, 2005: CCA Industries, Inc. (AMEX: CAW), announced today that, in accordance with the suggestions of the SEC, it changed its estimate of the future benefits it derives from its advertising expenditures and the affect it had on its allocation of advertising expense among the interim periods. Previously each quarter was charged an equal share of the annual advertising budget. In its future reports, the Company will expense its advertising based on when the advertising actually runs. As a result of the change, the Company charged all of the previously deferred media advertising to expense in the third quarter, instead of continuing to defer a portion to the fourth quarter as it had done in previous years. The deferral coupled with the actual expenditures for advertising in the third quarter resulted in a total advertising expense for the third quarter of \$3.5 million.

“This change,” stated David Edell, chief executive officer, “will have no effect, whatsoever, on the Company’s year-end earnings.”

“In addition to the estimate changing the nine month advertising expenses to include \$925,000 which would have, in previous years, been recognized in the fourth quarter, the Company also reduced its sales by taking a reserve of \$1 million to account for the possible returns of its recently launched new skin care product line and incurred an increase in its General and Administrative expenses which were impacted by increased freight expenses as a result of oil surcharges.”

Revenues for the quarter were \$15,224,890 as compared to \$16,696,391 in the prior year. Net loss after the adjustments was \$(390,834) as compared to net income of \$1,457,230. Loss per share was \$(0.05) as compared to \$0.19 earnings per share (diluted) for the previous years third quarter.

“The company is aggressively continuing to enhance shareholders’ value. We have approximately \$15,750,000 in free cash, no debt and we are actively engaged in seeking either a partner or a substantial acquisition. We are preparing the introduction of a whole new line of additional products for next year.”

CCA Industries, Inc. manufactures and markets health and beauty aids, each under its individual brand name. The products include, principally, “Plus+White” toothpastes and teeth whiteners, “Sudden Change” anti-aging skin care products and “Scar Zone,” “Nutra Nail” nail growth treatments, “Mega” Green Tea diet aids, “Hair Off” hair removal and depilatories, “Bikini Zone” medicated crème and gel for the bikini area, “Solar Sense” sun protection products, “Cherry Vanilla” Perfume and the Denise Austin “Skin Fit for Life” green tea anti-oxidant skin care line.

Statements contained in the news release that are not historical facts are forward looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. Such forward-looking statements are subject to risks and uncertainties, which would cause actual results to differ materially, from estimated results. Such risks and uncertainties are detailed in the Company’s filings with the Securities and Exchange Commission.

CCA INDUSTRIES, INC.
 THIRD QUARTER
 AND NINE-MONTH EARNINGS
 NEWS RELEASE

Quarter Ended	August 31, 2005	August 31, 2004
Revenues	\$15,224,890	\$16,696,391
Net Income (loss)	\$ (390,834)	\$ 1,457,230
Per Share Earnings		
Basic	\$(0 .05)	\$0 .20
Diluted	\$(0 .05)	\$0 .19
Weighted Average Shares Outstanding		
Basic	7,219,152	7,340,519
Diluted	7,219,152	7,619,540
Nine Months Ended August 31		
Revenues	\$ 48,655,131	\$48,123,126
Net Income	\$ 2,304,651	\$ 5,091,575
Per Share Earnings		
Basic	\$0.32	\$0.70
Diluted	\$0.31	\$0.67
Weighted Average Shares Outstanding		
Basic	7,132,137	7,314,848
Diluted	7,326,438	7,593,220