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CCA INDUSTRIES INC  
Form 8-K  
July 26, 2006

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: JULY 26, 2006

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)

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)

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Item 8.01 Other Events

On July 11, 2006, Roark Rearden & Hamot Capital Management's general partner, Costa Brava Partnership III, LP sent a letter to the board of directors of CCA Industries, Inc. to disclose its offer to purchase in its entirety the Class A common stock from Ira W. Berman and David Edell. A copy is annexed hereto as Exhibit "1."

On July 14, 2006, the board of directors sent a letter to Roark Rearden & Hamot Capital Management acknowledging receipt of its letter dated July 11, 2006. A copy is annexed hereto as Exhibit "2."

On July 19, 2006, Costa Brava Partnership III, LP filed a Schedule 13D with the SEC. A copy is annexed hereto as Exhibit "3."

On July 24, 2006, Ira W. Berman responded to Roark Rearden & Hamot Capital Management's general partner, Costa Brava Partnership III, LP. A copy is annexed hereto as Exhibit "4."

On July 24, 2006, Robert Lage, a director of CCA Industries, Inc., sent a letter to Roark Rearden & Hamot Capital Management's general partner, Costa Brava Partnership III, LP, advising them that there was no matter presented to the board of directors for it to respond to. A copy is annexed hereto as Exhibit "5."

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: July 26, 2006

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CCA Industries, Inc.

Registrant

By: \_\_\_\_\_  
Ira W. Berman

Ira W. Berman, Secretary

