

CCA Industries, Inc. Compensation Committee Charter

I. PURPOSE

The purpose of the Compensation Committee of CCA Industries, Inc. ("CCA") is as follows:

(a) To review and approve compensation levels and benefits, including salaries, bonuses, share based incentive plans, and other benefits, with respect to CCA's executive officers.

(b) The executive officers subject to review and approval by the Compensation Committee include CCA's President and Chief Executive Officer, Chief Financial Officer and Executive Vice President of Research and Development. Recommendations as to compensation and benefits for the Chief Financial Officer, and the Vice President of Research and Development are to be made by the President and Chief Executive Officer of CCA to the Compensation Committee.

(c) To take such other actions within the scope of this charter (this "Charter") as the Compensation Committee deems necessary or appropriate.

II. COMPOSITION

The Compensation Committee shall be comprised of two or more directors. All members of the Committee will be "independent" as that term is used in Section 10A(m)(3) of the Exchange Act. The members of the Compensation Committee shall be appointed by CCA's Board of Directors and will serve at the pleasure of the Board.

III. MEETINGS

The Compensation Committee will hold at least one regular meeting each year, and such special meetings as circumstances may dictate. Meetings may be called by the Chair of the Compensation Committee or by a majority of the Compensation Committee members. The presence in person or by telephone of a majority of the members of the Compensation Committee will constitute a quorum. Action taken by written consent in lieu of a meeting is acceptable. Minutes of the Compensation Committee meetings shall be kept, with a copy sent to the Secretary of the Corporation. The decisions of the Compensation Committee shall be reported to and approved by the independent members of CCA's Board of Directors.

IV. RESPONSIBILITIES AND DUTIES

The following shall be the principal responsibilities and duties of the Compensation Committee, which are set forth as a guide with the understanding that the Board of Directors may amend them as appropriate:

(a)Overall Policy. The Compensation Committee shall conduct a periodic review of the goals and objectives of the executive officers covered by this policy, and to determine compensation levels and benefits.

(b)Equity-Based Compensation. The Compensation Committee shall conduct a periodic review of CCA's equity based compensation plans and to determine any awards based upon the recommendation of the Chief Executive Officer.

(c)Additional Activities. The Compensation Committee shall perform such additional activities as the Board of Directors may assign it from time to time, such activities being consistent with the Compensation Committee Charter.

(d)Records Access. The Compensation Committee shall have access to any relevant records of CCA in order to carry out its responsibilities and duties.