

Via Facsimile and U.S. Mail
Mail Stop 4720

January 12, 2010

Robert V. Cuddihy, Jr.
Chief Operating Officer
The Quigley Corporation
Kells Building
621 Shady Retreat Road
P.O. Box 1349
Doylestown, PA 18901

**Re: The Quigley Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Definitive Proxy Statement on Schedule 14A
File Number: 000-21617**

Dear Mr. Cuddihy,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant