

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549  
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FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 8, 2004

THE QUIGLEY CORPORATION  
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(Exact Name of Registrant as Specified in Charter)

NEVADA	01-21617	23-2577138
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

Kells Building, 621 Shady Retreat Road, P.O. Box 1349, Doylestown, PA 18901  
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(Address of Principal Executive Offices)

Registrant's telephone number, including area code: (215) 345-0919

N/A  
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(Former Name or Former Address, if Changed Since Last Report.)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On July 8, 2004, The Quigley Corporation. (the "Company") dismissed PricewaterhouseCoopers LLP ("PwC") as its independent registered public accounting firm. On the same date, the Company engaged Amper, Politziner & Mattia, P.C. as independent accountants. The dismissal of PwC and engagement of Amper, Politziner & Mattia, P.C. were approved by the Audit Committee of the Company.

The reports of PwC on the Company's financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle, except for the 2003 fiscal year opinion, which contained a reference for a restatement of the 2002 consolidated financial statements to revise the accounting for certain warrants. During the two most recent fiscal years and through July 8, 2004, there were no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused them to make reference to the subject matter of any such disagreement in connection with its reports on the financial statements for such years. During the two most recent fiscal years and through July 8, 2004, there were no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided PwC with a copy of the foregoing disclosures and has requested that PwC review such disclosures and furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made in response to this Item 4 or the respects in which it does not agree. A copy of this letter is attached as an exhibit to this Current Report on Form 8-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

EXHIBIT	DESCRIPTION OF DOCUMENT
16.1	PricewaterhouseCoopers LLP letter dated July 15, 2004

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SIGNATURE

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 hereunto duly authorized.

Dated: July 15, 2004

THE QUIGLEY CORPORATION

By: /s/ George J. Longo

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Name: George J. Longo  
Title: Vice President and  
Chief Financial Officer

[PricewaterhouseCoopers LLP Letterhead]

July 15, 2004

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Commissioners:

We have read the statements made by The Quigley Corporation (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated July 8, 2004. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PricewaterhouseCoopers LLP