

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

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 30, 2004

THE QUIGLEY CORPORATION

(Exact Name of Registrant as Specified in Charter)

NEVADA (State or Other Jurisdiction of Incorporation)	01-21617 (Commission File Number)	23-2577138 (IRS Employer Identification No.)
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Kells Building, 621 Shady Retreat Road, P.O. Box 1349, Doylestown, PA 18901

(Address of Principal Executive Offices) (Zip Code)

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

N/A

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

Item 5. Other Events and Required FD Disclosure.

On July 30, 2004, the Company announced its declaration of a stock dividend of Suncoast Naturals, Inc. common stock acquired in the sale of its 60% equity interest in Caribbean Pacific Natural Products, Inc. The full text of the press release is attached hereto as Exhibit 99.1.

Item 7. Financial Statements, Pro Forma Financial Statements and Exhibits.

(c) Exhibits.

Exhibit No. -----	Description -----
99.1	Press Release dated July 30, 2004 reporting the declaration of a stock dividend of Suncoast Naturals, Inc. common stock.
99.2	Press Release dated July 30, 2004 reporting second quarter preliminary unaudited earnings.

Item 12. Results of Operations and Financial Conditions.

On July 30, 2004, The Quigley Corporation (the "Company") also announced its results for the quarter ended June 30, 2004. The full text of the press release is attached hereto as Exhibit 99.2.

The information furnished pursuant to Item 12 of this Current Report on Form 8-K, including Exhibit 99.2 hereto, shall not be considered "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liability of such section, nor shall it be incorporated by reference into future filings by the Company under the Securities Act of 1933, as amended or under the Securities Exchange Act of 1934, as amended, unless the Company expressly sets forth in such future filing that such information is to be considered "filed" or incorporated by reference therein.

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: August 2, 2004

THE QUIGLEY CORPORATION

By: /s/ George J. Longo

Name: George J. Longo

Title: Vice President and
Chief Financial Officer

QUIGLEY

Contact:

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THE QUIGLEY CORPORATION DECLARES A STOCK DIVIDEND OF SUNCOAST NATURALS,
INC. COMMON STOCK ACQUIRED IN ITS SALE OF
CARIBBEAN PACIFIC NATURAL PRODUCTS SUBSIDIARY

DOYLESTOWN, PA. - JULY 30, 2004 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today announced that its Board of Directors had approved a distribution to its shareholders of approximately 500,000 shares of common stock of Suncoast Naturals, Inc. (OTC BB:SNTL), which it acquired through a sale of the Company's 60% equity interest in Caribbean Pacific Natural Products, Inc.

These shares will be distributed on the basis of approximately .0434 shares of Suncoast common stock for each share of The Quigley Corporation's common stock owned of record on September 1, 2004, with fractional shares paid in cash.

In January 2003, the Company completed the transaction with Suncoast, headquartered in West Palm Beach, FL, by exchanging the Company's 60% controlling interest in Caribbean Pacific Natural Products, Inc. in exchange for 750,000 shares of common stock and 100,000 shares of redeemable preferred stock of Suncoast.

The Quigley Corporation (Nasdaq: QGLY, <http://www.Quigleyco.com>) is a leading developer and marketer of diversified health products including the COLD-EEZE(R) family of patented zinc gluconate glycine (ZIGG(TM)) lozenges and sugar free tablets. COLD-EEZE is the only (ZIGG) lozenge proven in two double-blind studies to reduce the duration of the common cold from 7.6 to 4.4 days or by 42%. In addition to Over-The-Counter (OTC) products, the Company has formed Quigley Pharma Inc. (<http://www.QuigleyPharma.com>), a wholly owned ethical pharmaceutical subsidiary, to introduce a line of naturally derived patented prescription drugs. The Quigley Corporation's customers include leading national wholesalers and distributors, as well as independent and chain food, drug and mass merchandise stores and pharmacies. The Quigley Corporation makes no representation that the U.S. Food and Drug Administration or any other regulatory agency will grant an IND or take any other action to allow the aforementioned products to be studied or marketed. Furthermore, no claim is made that the potential medicine discussed here is safe, effective, or approved by the Food and Drug Administration.

Certain statements in this press release are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995 and involve known and unknown risk, uncertainties and other factors that may cause the company's actual performance or achievements to be materially different from the results, performance or achievements expressed or implied by the forward-looking statement. Factors that impact such forward-looking statements include, among others, changes in worldwide general economic conditions, changes in interest rates, government regulations, and worldwide competition.

QUIGLEY

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QUIGLEY REPORTS SECOND QUARTER RESULTS

DOYLESTOWN, PA. - JULY 30, 2004 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported net sales of \$6.9 million for the second quarter of 2004, compared to \$7.0 million reported for the same period in 2003. For the six-months ended June 30, 2004, net sales were \$16.5 million, compared to \$15.2 million in 2003.

Net sales of the Company's Cold Remedy segment was relatively unchanged for the second quarter of 2004 as compared to 2003. Net sales of the Health and Wellness segment decreased 2.0% during the quarter, due to a decline in the number of active domestic independent representatives, which was partially offset by an increase in European sales as compared to 2003. The increase in net sales for the six months reflects a 17.9% increase in the Company's Cold Remedy segment and a 4.3% increase in the Health and Wellness segment. The Company's Cold Remedy net sales increased for the six-months, as a result of continued strategic advertising, marketing initiatives, and new products. The Company's Health and Wellness revenues for the six-months increased as distribution continues to expand internationally.

Net loss for the second quarter ended June 30, 2004 was \$900,000, or (\$0.08) per share, compared to a net loss of \$1.1 million, or (\$0.09) per share, for the same period last year. Net loss for the six-months ended June 30, 2004 was \$1.7 million, or (\$0.15) per share, compared to a net loss of \$2.0 million, or (\$0.17) per share, for the same period last year. Net loss for the six-months ended June 30, 2004 and 2003 is principally attributed to research and development costs of \$1.8 million and \$1.4 million, respectively.

Net loss for the quarter ended June 30, 2004 improved as compared with the same period last year, driven by savings in administrative costs, which were primarily offset by increased research and development costs associated with Quigley Pharma. Net loss for the six-months improved as compared with the same period last year, driven by gross profit gains from Cold Remedy, which were partially offset by increases in research and development costs associated with Quigley Pharma.

No tax benefits to reduce losses are provided for the quarters and six months ended June 30, 2004 and 2003, since the Company is in a net operating loss carry-forward position, which is from the cumulative effect of deductions attributed to options, warrants and unrestricted stock from previous year's taxable income.

Guy J. Quigley, Chairman, President and Chief Executive Officer stated, "Although the second quarter is our seasonally weakest period, we reduced our net loss for both the second quarter and first half, while investing heavily in pharmaceutical research and development. As we enter the third quarter, we are in the process of beginning delivery of our new COLD-EEZE(R) bubble gum and COLD-EEZE(R) 'green-tea with lemon' lozenges to retail stores."

Mr. Quigley continued, "During the quarter, we also announced several important developments in our pharmaceutical segment. First, QR-435 demonstrated efficacy in significantly reducing the severity of illness in ferrets infected with the Influenza A virus. These results provide additional pre-clinical data suggesting that QR-435 can both prevent and treat Influenza A virus in a ferret animal model. Additionally, we completed a study, which determined that injection of QR-336 was protective against the effects of a lethal, whole-body ionizing-radiation dose in a mouse model."

The Quigley Corporation (Nasdaq: QGLY, <http://www.Quigleyco.com>) is a leading developer and marketer of diversified health products including the COLD-EEZE(R) family of patented zinc gluconate glycine (ZIGG(TM)) lozenges and sugar free tablets. COLD-EEZE is the only (ZIGG) lozenge proven in two double-blind studies to reduce the duration of the common cold from 7.6 to 4.4 days or by 42%. In addition to Over-The-Counter (OTC) products, the Company has formed Quigley Pharma Inc. (<http://www.QuigleyPharma.com>), a wholly owned ethical pharmaceutical subsidiary, to introduce a line of naturally-derived patented prescription drugs. The Quigley Corporation's customers include leading national wholesalers and distributors, as well as independent and chain food, drug and mass merchandise stores and pharmacies. The Quigley Corporation makes no representation that the U.S. Food and Drug Administration or any other regulatory agency will grant an IND or take any other action to allow the aforementioned products to be studied or marketed. Furthermore, no claim is made that the potential medicine discussed here is safe, effective, or approved by the Food and Drug Administration.

Certain statements in this press release are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995 and involve known and unknown risk, uncertainties and other factors that may cause the company's actual performance or achievements to be materially different from the results, performance or achievements expressed or implied by the forward-looking statement. Factors that impact such forward-looking statements include, among others, changes in worldwide general economic conditions, changes in interest rates, government regulations, and worldwide competition.

(Tables Follow)

CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)

The following represents condensed financial data (in thousands) except per share data:

	Three-Months Ended June 30, 2004 (\$) -----	Three-Months Ended June 30, 2003 (\$) -----	Six-Months Ended June 30, 2004 (\$) -----	Six-Months Ended June 30, 2003 (\$) -----
Net Sales	6,901	7,005	16,507	15,196
Gross profit	2,777	2,766	7,297	6,460
Sales & marketing expenses	835	816	2,458	2,343
Administrative expenses	2,055	2,312	4,805	4,754
Research & development	821	722	1,768	1,370
Income taxes (Benefit)	--	--	--	--
Loss from:				
Continuing operations	(912)	(1,055) -	(1,694)	(1,947)
Discontinued operations	--	--	--	(55)
Net loss	(912)	(1,055) -	(1,694)	(2,002)
Diluted loss per share:				
Continuing operations	(\$0.08)	(\$0.09)	(\$0.15)	(\$0.17)
Discontinued operations	--	--	--	--
Net loss	(\$0.08)	(\$0.09)	(\$0.15)	(\$0.17)
Diluted weighted average common shares outstanding:	11,512,092	11,459,950	11,511,390	11,458,284

Consolidated Balance Sheets (Unaudited)

The following represents condensed financial data (in thousands) at June 30, 2004 and December 31, 2003:

	2004 (\$) -----	2003 (\$) -----
Cash & cash equivalents	13,736	11,392
Accounts receivable, net	1,362	7,862
Inventory	4,295	3,753
Total current assets	20,005	23,740
Total assets	22,406	26,270
Total current liabilities	3,241	5,483
Total stockholders' equity	19,107	20,787