

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) September 13, 2004

THE QUIGLEY CORPORATION

(Exact Name of Registrant as Specified in Charter)

Nevada ----- (State or Other Jurisdiction of Incorporation)	0-21617 ----- (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)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.06 MATERIAL IMPAIRMENTS.

On September 13, 2004, The Quigley Corporation (the "Company") notified its customers of its decision to discontinue the Cold-EEZE(R) Cold Remedy Nasal Spray product within our line of cold remedy products. The decision was made because the product has not developed into a viable entry in the nasal spray cold remedy category. Since its launch approximately one year ago, the product has not met either the Company's sales expectations or its return on investment projections. Based on the Company's preliminary estimates, the discontinuation of the nasal spray product will result in an approximately \$422,000 write-off of inventory and an approximately \$974,000 charge to net sales resulting from anticipated customer returns of the product. As a result of all charges, the Company's results for the third quarter will be adversely impacted by approximately \$1,361,000. At this time, the Company does not anticipate any additional future charges.

SIGNATURES

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.

THE QUIGLEY CORPORATION
(Registrant)

Date: October 13, 2004

By: /s/ George J. Longo

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