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) OCTOBER 28, 2004

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

NEVADA	0-21617	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
(Address of Principal Executive Office s) (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 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On October 28, 2004, The Quigley Corporation (the "Company") announced its results for the quarter ended September 30, 2004. The full text of the press release is attached hereto as Exhibit 99.1.

The information furnished pursuant to Item 2.02 of this Current Report on Form 8-K, including Exhibit 99.1 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.

ITEM 8.01 OTHER EVENTS.

On October 28, 2004, the Company provided updates on the status of its pharmaceutical pipeline. The full text of the press release is attached hereto as Exhibit 99.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

EXHIBIT NO.	DESCRIPTION
99.1	Press Release dated July 30, 2004 reporting second quarter preliminary unaudited earnings.

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: November 1, 2004

By: /s/ George J. Longo

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

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Exhibit 99.1

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QUIGLEY REPORTS THIRD QUARTER RESULTS

- Company Provides Updates on Status of Pharmaceutical Pipeline -

DOYLESTOWN, PA. - OCTOBER 28, 2004 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported net sales of $9.7 million for the third quarter of 2004, compared to $9.9 million reported for the same period in 2003. For the nine-months ended September 30, 2004, net sales were $26.2 million, compared to $25.1 million in 2003.

Net sales of the Company's Cold Remedy segment increased 8.3% for the third quarter of 2004 as compared to 2003. Net sales of the Health and Wellness segment decreased 11.4% during the quarter, due to a decline in the number of active domestic independent representatives and reductions for summer vacation activities, which was partially offset by an increase in European sales as compared to 2003. The increase in net sales for the nine months reflects a 13.2% increase in the Company's Cold Remedy and also reflects relatively unchanged sales of Health and Wellness segment. The Company's Cold Remedy net sales increased for the nine months, as a result of continued strategic advertising, marketing initiatives, and new product extensions of Cold-EEZE(R). The Company's Health and Wellness revenues for the nine months were relatively unchanged even as distribution continues to expand internationally.

Net income for the third quarter ended September 30, 2004 was $177,000, or $0.01 per share, compared to net income of $134,000, or $0.01 per share, for the same period last year. Net loss for the nine-months ended September 30, 2004 was $1.5 million, or ($0.13) per share, compared to a net loss of $1.9 million, or ($0.16) per share, for the same period last year. During the third quarter and nine-months ended September 30, 2004, the Company incurred research and development costs of $627,000 and $2.4 million, respectively.

Net income for the quarter or net loss for the nine-months ended September 30, 2004 improved as compared with the same periods last year, primarily driven by gross profit gains and operating costs savings from the Cold Remedy segment and increases in other income, which were offset by a charge of $1.4 million related to the discontinuation of the Company's Cold-EEZE(R) Cold Remedy Nasal Spray product. The charge includes a $422,000 write-off of nasal spray inventory and a $974,000 reduction to net sales resulting from anticipated customer returns of the product. At this time, the Company does not anticipate any additional future effects related to the discontinuation of the Company's Cold-EEZE(R) Cold Remedy Nasal Spray product.

No tax or tax benefits to reduce income or losses are provided for the quarters and nine-months ended September 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, "We continue to increase market penetration of our Cold-EEZE(R) Cold Remedy products, including our new COLD-EEZE(R) bubble gum and COLD-EEZE(R) `green-tea with lemon' lozenges. Although the Cold-EEZE(R) Cold Remedy Nasal Spray has not met our expectations, we are quite pleased with the performance of our core products and are reallocating our resources accordingly. Additionally, within our Health and Wellness segment, we are adding an exclusive new skincare product line promoted by a well known celebrity, details of which will be announced in the near future."

Mr. Quigley continued, "During the quarter, several compounds in our pipeline have shown positive preliminary results. We have also received guidance, through pre-IND meetings, from the U.S. Food and Drug Administration regarding the next steps for permission to further study QR-333 and QR-336."

The Company provides the following updates to its pharmaceutical pipeline:

DIABETIC NEUROPATHY (QR-333)

The FDA has provided guidance at a pre-IND meeting for the company's QR-333 compound. The formulation will be entering into a series of toxicity studies in order to support the safety of this naturally derived compound for the relief of symptoms of diabetic peripheral neuropathy. Despite its composition of all-natural botanical ingredients, the FDA views this compound as a chemical entity that requires animal model safety data.

RADIATION EXPOSURE (QR-336)

At a recent pre-IND meeting with the FDA, the company's pre-clinical research plan, to conduct an audited and inspected Good Laboratory Practice (GLP) animal study at The University for the Uniform Health Services in Bethesda MD, was reviewed and guidance was provided by the agency. Previous positive indications in a preliminary non-GLP animal study necessitated this meeting. QR-336 is a naturally derived compound that indicated in previously conducted non GLP studies to protect against a lethal dose of ionizing radiation in an animal model.

INFLUENZA (QR-435)

Retroscreen LTD. at The University of London will be conducting a final animal model influenza study in preparation for a proposed human proof-of-concept study. The study will determine if there is any efficacy or safety issues with different dose forms of this naturally derived broad-spectrum anti-viral compound.

ARTHRITIS (QR-440)

As previously announced, Quigley Pharma is also moving forward to establish clinical testing for the treatment of arthritis for this naturally derived compound.

The Quigley Corporation makes no representation that the US Food and Drug Administration or any other regulatory agency will grant an Investigational New Drug ("IND") or take any other action to allow its formulations to be studied or marketed. Furthermore, no claim is made that potential medicine discussed herein is safe, effective, or approved by the Food and Drug Administration. Additionally, data that demonstrates activity or effectiveness in animals or in vitro tests do not necessarily mean the formula test compound, referenced herein will be effective in humans. Safety and effectiveness in humans will have to be demonstrated by means of adequate and well controlled clinical studies before the clinical significance of the formula test compound is known. Readers should carefully review the risk factors described in filings the Company files from time to time with the Securities and Exchange Commission.

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.

FORWARD-LOOKING STATEMENTS

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 September 30, 2004 ($)	Three-Months Ended September 30, 2003 ($)	Nine Months Ended September 30, 2004 ($)	Nine Months Ended September 30, 2003 ($)
Net Sales	9,691	9,912	26,198	25,108
Gross profit	3,800	4,488	11,097	10,948
Sales & marketing expenses	915	1,096	3,373	3,439
Administrative expenses	2,314	2,047	7,119	6,801

Research & development	627	1,230	2,395	2,599
Income taxes (Benefit)	--	--	--	--
Income (loss) from:				
Continuing operations	177	134	(1,517)	(1,813)
Discontinued operations	--	--	--	(55)
Net income (loss)	177	134	(1,517)	(1,868)
Diluted income (loss) per share:				
Continuing operations	$0.01	$0.01	($0.13)	($0.16)
Discontinued operations	--	--	--	--
Net income (loss)	$0.01	$0.01	($0.13)	($0.16)
Diluted weighted average common shares outstanding:	14,119,535	14,397,286	11,511,858	11,464,105

CONSOLIDATED BALANCE SHEETS (UNAUDITED)
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The following represents condensed financial data (in thousands) September 30, 2004 and December 31, 2003:

	2004	2003
	($)	($)
Cash & cash equivalents	11,703	11,392
Accounts receivable, net	3,968	7,862
Inventory	4,270	3,753
Total current assets	20,556	23,740
Total assets	22,842	26,270
Total current liabilities	3,759	5,483
Total stockholders' equity	19,024	20,787