

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

AMENDMENT NO. 1 TO

FORM S-3

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

THE QUIGLEY CORPORATION

(Exact Name of Registrant as Specified in Its Charter)

Nevada

23-2577138

(State or Other Jurisdiction of
Incorporation or Organization)

(I.R.S. Employer
Identification Number)

Kells Building
621 Shady Retreat Road
Doylestown, Pennsylvania 18901
(215) 345-0919

(Address, Including Zip Code, and Telephone Number, Including Area Code, of
Registrant's Principal Executive Offices)

Guy J. Quigley
President and Chief Executive Officer
The Quigley Corporation
Kells Building
621 Shady Retreat Road
Doylestown, Pennsylvania 18901
(215) 345-0919

(Name, Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent For Service)

Copies to:
Robert H. Friedman, Esq.
Olshan Grundman Frome Rosenzweig & Wolosky LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022
(212) 451-2300

Approximate date of commencement of proposed sale to the public:
From time to time after this Registration Statement becomes effective.

If the only securities being registered on this form are being
offered pursuant to dividend or interest reinvestment plans, please check the
following box. / /

If any of the securities being registered on this form are to be
offered on a delayed or continuous basis pursuant to Rule 415 under the
Securities Act of 1933, other than securities offered only in connection with
dividend or interest reinvestment plans, please check the following box./X/

If this form is filed to register additional securities for an
offering pursuant to Rule 462(b) under the Securities Act, please check the
following box and list the Securities Act registration statement number of the
earlier effective registration statement for the same offering. / /

If this form is a post-effective amendment filed pursuant to Rule
462(c) under the Securities Act, check the following box and list the Securities
Act registration statement number of the earlier effective registration
statement for the same offering. / /

/ / If delivery of the prospectus is expected to be made pursuant to
Rule 434, please check the following box.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Doylestown, state of Pennsylvania on the 9th day of December, 2004.

THE QUIGLEY CORPORATION
(Registrant)

By: /s/ Guy J. Quigley

Name: Guy J. Quigley
Title: President and Chief
Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Signature -----	Title -----	Date ----
/s/ Guy J. Quigley ----- Guy J. Quigley	Chairman of the Board, President, Chief Executive Officer and Executive Officer and Director (Principal Executive Officer)	December 9, 2004
/s/ * ----- Charles A. Phillips	Executive Vice President, Chief Operating Officer and Director	December 9, 2004
/s/ George J. Longo ----- George J. Longo	Vice President, Chief Financial Officer and Director (Principal Financial and Accounting Officer)	December 9, 2004
/s/ * ----- Jacqueline F. Lewis	Director	December 9, 2004
/s/ * ----- Rounsevelle W. Schaum	Director	December 9, 2004
/s/ * ----- Stephen W. Wouch	Director	December 9, 2004
/s/ * ----- Terrence O. Tormey	Director	December 9, 2004

*By /s/ Guy J. Quigley

Guy J. Quigley
Attorney-in-fact

EXHIBIT INDEX

Exhibit No. Description

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- 4.1 Specimen Certificate of the Registrant's Common Stock (incorporated by reference to Exhibit 4.1 of Form 10-KSB/A filed on April 4, 1997).
 - 4.2 Registration Rights Agreement dated as of October 1, 2004 by and among the Registrant and the selling stockholders named therein (incorporated by reference to Exhibit 10.5 of Form 8-K filed on October 7, 2004).
 - 5.1* Opinion of Olshan Grundman Frome & Rosenzweig LLP with respect to legality of the Common Stock.
 - 23.1** Consent of PricewaterhouseCoopers LLP, an independent registered public accounting firm.
 - 23.2* Consent of Olshan Grundman Frome Rosenzweig & Wolosky LLP, included in Exhibit No. 5.1.
 - 24.1** Power of Attorney, included on the signature page to this Registration Statement.

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* Filed herewith.
** Previously filed.

OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP
PARK AVENUE TOWER, 65 EAST 55TH STREET
NEW YORK, NEW YORK 10022
(212) 451-2300
FACSIMILE (212) 451-2222
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NEW JERSEY OFFICE
2001 ROUTE 46, SUITE 202
PARSIPPANY, NEW JERSEY 07054
(973) 335-7400
FACSIMILE (973) 335-8018

December 9, 2004

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

Re: The Quigley Corporation, Inc.
Registration Statement on Form S-3
(Registration No. 333-119748)

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-3 filed on October 14, 2004 (Registration No. 333-119748) (the "Registration Statement"), filed with the Securities and Exchange Commission by The Quigley Corporation, Inc., a Nevada corporation (the "Company"). The Registration Statement relates to the resale by certain selling stockholders of an aggregate of 113,097 shares (the "Shares") of the Company's common stock, \$.0005 par value per share.

We advise you that we have examined original or copies certified or otherwise identified to our satisfaction of the Certificate of Incorporation and By-laws of the Company, minutes of meetings of the Board of Directors and stockholders of the Company, the Registration Statement, and such other documents, instruments and certificates of officers and representatives of the Company and public officials, and we have made such examination of the law as we have deemed appropriate as the basis for the opinion hereinafter expressed. In making such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity to original documents of documents submitted to us as certified or photostatic copies.

Based upon the foregoing, we are of the opinion that the Shares are duly authorized, legally issued, fully paid and non-assessable.

December 9, 2004
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We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and we further consent to the reference to this firm under the caption "Legal Matters" in the Registration Statement and the Prospectus forming a part thereof.

Very truly yours,

/s/ OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP

OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP