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) April 28, 2005

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 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 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On April 28, 2005, The Quigley Corporation (the "Company") issued a press release announcing its financial results for the first quarter ended March 31, 2005. 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 April 28, 2005, the Company issued a press release providing 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 April 28, 2005 reporting first quarter ended March 31, 2005 preliminary unaudited earnings and updates on the status of the Company's pharmaceutical pipeline.

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: April 28, 2005

By: /s/ George J. Longo

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

EXHIBIT 99.1

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QUIGLEY REPORTS FIRST QUARTER RESULTS

--NET SALES INCREASED 22%; COLD REMEDY SEGMENT NET SALES UP 40%--

DOYLESTOWN, PA. - APRIL 28, 2005 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported net sales of $11.8 million for the first quarter of 2005, a 22.4% increase over the $9.6 million reported for the same period in 2004.

The increase in net sales for the first quarter of 2005 reflects a 39.7% increase in the Company's Cold Remedy segment. Net sales of the Health and Wellness segment include an increase of 15.8% in the segment's European sales as compared to 2004. This increase partially offset an overall decrease in Health and Wellness segment sales of 9% for the first quarter, due to a decline in the number of active domestic independent representatives. Net sales also reflects $1 million from the Company's Contract Manufacturing segment which has no comparable amount in 2004 as operations of this segment were part of the acquisition of the facilities that manufactured COLD-EEZE(R) during the fourth quarter of 2004.

The Company's Cold Remedy net sales continued to far outpace the growth in its category even as the incidence of colds during the quarter were greater than the comparable period in 2004. The continued expansion of the Cold Remedy segment reflects strategic advertising and marketing initiatives; new product extensions of COLD-EEZE(R); and an increase in consumer acceptance, as indicated in a recent analysis demonstrating an expanded household penetration.

Guy J. Quigley, Chairman, President and Chief Executive Officer said, "We are very pleased with our overall results for the first quarter which include a major increase in sales and a significant reduction in the net loss for the period. We continued to generate increased sales and greater market penetration for our COLD-EEZE(R) Cold Remedy products, expanded our European Health and Wellness sales, and recognized the benefits of our acquisition of the assets of JoEL, Inc., which provided facilities for the manufacture of other brands and contributed $1 million in sales for the quarter. We are well positioned to further increase sales of our core products and garner greater market penetration of our COLD-EEZE(R) cold remedy products."

The net loss for the first quarter of 2005 was $155,000, or ($0.01) per share, compared to a net loss of $782,000, or ($0.07) per share, for the same period last year. Gross profit percentage margins for the Cold Remedy and Health and Wellness segments for the quarter were relatively consistent with margins attained for the same period in 2004, while gross profit percentage margins were substantially lower for the Contract Manufacturing segment than our other operating segments. During the quarter, the Company incurred research and development costs of $1.1 million as compared to $947,000 for the same period last year.

The reduced net loss for the quarter compared with the same period last year was primarily due to the gross profit gains of the Cold Remedy segment. These gains were partially offset by increases in marketing, administrative, and research and development costs associated with Quigley Pharma's clinical studies. Additionally, net income margins for the Cold Remedy segment were profitable in 2005 as compared to a loss for the same period in 2004 with a marginal contribution by the Contract Manufacturing segment. Net income margins for the Health and Wellness segment were relatively consistent with margins attained for the same period in 2004.

No tax benefits to reduce losses are provided for the quarters ended March 31, 2005 and 2004, respectively, as the Company is in a net operating loss carry-forward position from the cumulative effect of deductions attributed to options, warrants and unrestricted stock from previous year's taxable income.

"The significant net loss reduction for the first quarter reflects, in part, our ability to manufacture and market our cold remedy products with greater cost efficiencies and enhanced volume production. We continue to invest in research and development of Quigley Pharma. For example, Quigley Pharma recently completed a double-blind placebo controlled study of its QR-340 Scar Formula in which initial results demonstrated that the formula was safe, effective and outperformed Mederma(R), the top selling scar appearance formula in the commercial marketplace," noted Mr. Quigley.

"We continue to implement strategic initiatives to generate growth and increase profitability. We are committed to increasing sales of our core products and capitalizing on the growing consumer demand for our COLD-EEZE(R) Cold Remedy products. In addition, we remain focused on expanding our wholly-owned Ethical Pharmaceutical subsidiary, Quigley Pharma, and are confident that this segment of our business will be a source of future growth for the Company," concluded Mr. Quigley.

The following is a list of formulations currently in the Quigley Pharma pipeline:

INFLUENZA A -- QR435: Retroscreen LTD. at The University of London has started a final animal model influenza study in preparation for a proposed human Proof Of Concept Study to start in mid-2005. The study "Prophylactic potential of different QR-435 antiviral nasal spray formulations in the Influenza A/Panama/2007/99 (H3N2) virus ferret transmission model" will determine if there is any efficacy or safety issues with different dose forms of this naturally derived broad-spectrum anti-viral compound.

SYSTEMIC RADIATION -- QR336: There were encouraging results seen in a preliminary non-GLP animal study of this naturally derived radio protective compound against ionizing radiation. A pre-IND meeting was held at the FDA in October with the Division of Medical Imaging and Radiopharmaceutical Drug Products. A GLP controlled animal study of the QR 336 formulation for the Radioprotection/Treatment of Radiation Lethality Induced by Four MeV Photons in the C3H Mouse will start this year, and predicated upon positive results will be followed by a second animal study.

DIABETIC NEUROPATHY -- QR 333: Per the FDA's instructions at the last Pre-IND Meeting for the continued development of this drug; the compound is undergoing a series of toxicity studies to support the safety of this naturally derived compound for the relief of symptoms of diabetic peripheral neuropathy, prior to beginning a human Phase IIB dose ranging study. The company hopes to begin pivotal studies on this compound in 2005.

VIRUCIDAL COMPOUND -- QR437: Ongoing pre-clinical research activities include: the completion of a second in vitro experiment to determine virucidal or virustatic properties against the HIV virus by QR437. The results of the first in vitro study determined that this naturally derived compound has significant dose dependant virucidal properties with a probable rapid mode of action. This type of compound might be used with condoms or intravaginal, oral and other topical dose forms as a first line defense against infection. Ongoing plans for this compound are pending; the company expects to announce next steps some time in 2005.

Quigley Pharma is also conducting research on their previously announced patented compound for the treatment of rheumatoid arthritis and similar diseases.

It has conducted one positive pre-clinical in vitro study on Avian Flu, demonstrating antiviral activity when tested in a virustatic test. Ongoing plans for this compound are pending; the company expects to announce next steps some time in 2005.

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 March 31, 2005 ($)	Three-Months Ended March 31, 2004 ($)
Net Sales	11,753	9,606
Gross profit	5,703	4,520
Sales & marketing expenses	1,835	1,623
Administrative expenses	2,995	2,750
Research & development	1,068	947
Income taxes (Benefit)	--	--
Net loss	(155)	(782)
Diluted loss per share:		
Net loss	($0.01)	($0.07)
Diluted weighted average common shares outstanding:	11,654,796	11,510,687

Consolidated Balance Sheets (Unaudited)
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The following represents condensed financial data (in thousands) at March 31, 2005 and December 31, 2004:

	2005 ($)	2004 ($)
Cash & cash equivalents	16,481	14,366
Accounts receivable, net	3,270	6,376
Inventory	3,417	3,455
Total current assets	24,186	24,961
Total assets	30,488	31,530
Total current liabilities	6,284	7,109
Long-term debt	2,357	2,464
Total stockholders' equity	21,788	21,902