

THE QUIGLEY CORPORATION
KELLS BUILDING
621 SHADY RETREAT ROAD
DOYLESTOWN, PENNSYLVANIA 18901
TEL. 215-345-0919
FAX 215-345-5920

August 8, 2005

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549-6010
Attention: Jim B. Rosenberg

Re: The Quigley Corporation
Form 10-K for the fiscal year ended December 31, 2004
File No. 000-21617

Ladies and Gentlemen:

We are in receipt of your comment letter dated August 4, 2005. Our corporate controller, Gerard Gleeson, is on vacation and will return to the office on August 15, 2005. Accordingly, we expect to be able to provide a response to your letter on or before August 22, 2005.

Sincerely,

/s/ George J. Longo

George J. Longo
Vice President and Chief Financial Officer