

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

August 22, 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. We are in the process of preparing our response. We expect to be able to provide a response to you during the week of August 29, 2005.

Sincerely,

/s/ George J. Longo

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George J. Longo  
Vice President and Chief Financial Officer