THE QUIGLEY CORPORATION
KELLS BUILDING
621 SHADY RETREAT ROAD
DOYLESTOWN, PENNSYLVANIA 18901
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October 17, 2005

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549-601
Attention: Jim B. Rosenberg

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

Ladies and Gentlemen:

Pursuant to a discussion with Ms. Amy C. Bruckner, Staff Accountant, Division of Corporation Finance, with the Securities and Exchange Commission (the "Commission") on October 11, 2005, we are providing additional commentary to supplement and not replace our response to the letter of comment dated August 4, 2005 from the Commission (the "Commission Letter") filed on August 29, 2005 with the Commission. We have reviewed the additional commentary with our auditors and the following reflect our further responses to the Commission Letter. The section and page number references below refer to our annual report on Form 10-K for the fiscal year ended December 31, 2004 filed with the Commission on March 31, 2005. The additional commentary to supplement our previous responses are numbered to coincide with the numbering of the comments in the Commission Letter.

CRITICAL ACCOUNTING POLICIES, PAGE 18

1. WE ACKNOWLEDGE YOUR REVENUE RECOGNITION POLICY AS NOTED HEREIN AND WITHIN YOUR "SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES" IN THE ACCOMPANYING NOTES TO YOUR CONSOLIDATED FINANCIAL STATEMENTS. WE BELIEVE THAT YOUR DISCLOSURE RELATED TO ESTIMATES OF ITEMS THAT REDUCE YOUR GROSS REVENUE, SUCH AS SALES RETURNS AND ALLOWANCES, COULD BE DEFINED AND IMPROVED. PLEASE PROVIDE US WITH THE FOLLOWING INFORMATION IN A DISCLOSURE-TYPE FORMAT:

    a.) THE TYPE AND AMOUNT OF EACH ACCRUAL AT THE BALANCE SHEET DATES AND THE EFFECT THAT COULD RESULT FROM USING OTHER REASONABLY LIKELY ASSUMPTION THAN THOSE UPON WHICH YOU CURRENTLY RELY. FOR EXAMPLE, PLEASE PROVIDE A RANGE OF REASONABLY LIKELY AMOUNTS OR ANOTHER TYPE OF SENSITIVITY ANALYSIS.

TQC RESPONSE (ADDITIONAL COMMENTARY)

Sales returns, cash discounts and reductions for cooperative advertising are the types of accruals provided for in the period that the related sales are recorded.

Provisions for these reserves are applied or matched to the current sales for the period presented and are based on historical experience, which is tested and tracked at the specific customer level, along with the monitoring of current occurrences and developments by customer and market conditions that could affect the expected sales returns, cash discounts and cooperative advertising costs within the cold remedy segment for any period presented.

We have a specific returns policy, for all periods presented, that states the only acceptable returns are for damaged or improperly manufactured merchandise, or if we discontinue a product. All returns require a "Returns Authorization" to be accepted at our warehouse locations or destroyed at a reclamation center, with verified proof of product destroyed.

Cash discount terms have not changed for the periods presented and are taken by virtually all customers.

Cooperative advertising arrangements are specific agreements with each customer, by specific year, and as such, provisions made to such reserves are made on the current year's sales relative to the specific terms with each specific customer for the fiscal period presented.

Specific events, such as the discontinuation of a product, would be added to the normal provisions for any reserve account for the fiscal periods presented. As the cold remedy products do not have an expiration date, and following the aforementioned methodologies provides assurances that such reserves are consistent and fairly presented.

e.) A ROLL-FORWARD OF THE LIABILITY FOR EACH ESTIMATE FOR THE PERIODS PRESENTED, SHOWING THE FOLLOWING:

- BEGINNING BALANCE;
- CURRENT PROVISION RELATED TO SALES MADE IN CURRENT PERIOD;
- CURRENT PROVISION RELATED TO SALES MADE IN PRIOR PERIODS;
- ACTUAL RETURNS OR CREDITS IN CURRENT PERIOD RELATED TO SALES MADE IN CURRENT PERIOD;
- ACTUAL RETURNS OR CREDITS IN CURRENT PERIOD RELATED TO SALES MADE IN PRIOR PERIODS; AND
- ENDING BALANCE.

TQC RESPONSE (ADDITIONAL COMMENTARY)

ACCOUNT - SALES RETURNS & ALLOWANCES	2004	2003
Beginning balance	$403,850	$426,557
Current provision related to sales made in current period*	1,414,796	937,738
Current provision related to discontinuation of Cold-Eeze nasal spray	625,756	
Current provision related to sales made in prior periods*		
Actual returns-credits in current period related to sales made in current period*	(1,335,231)	(960,445)
Actual returns-credits in current period related to sales made in prior period*		
Ending balance	$1,109,171	$403,850

* AMOUNTS FOR EACH LINE CATEGORY ARE NOT APPLICABLE AS PROVISIONS TO SUCH ACCOUNT PRINCIPALLY RELATES TO THE CURRENT YEAR.

ACCOUNT - CASH DISCOUNTS	2004	2003
Beginning balance	$114,580	$96,961
Current provision related to sales made in current period*	541,290	471,781
Current provision related to sales made in prior periods*		
Actual returns-credits in current period related to sales made in current period*	(563,413)	(454,162)
Actual returns-credits in current period related to sales made in prior period*		
Ending balance	$92,457	$114,580

* AMOUNTS FOR EACH LINE CATEGORY ARE NOT APPLICABLE AS PROVISIONS TO SUCH ACCOUNT PRINCIPALLY RELATES TO THE CURRENT YEAR.

ACCOUNT - COOPERATIVE ADVERTISING	2004	2003
Beginning balance	$1,294,927	$754,813
Current provision related to sales made in current period*	2,203,179	2,642,128
Current provision related to sales made in prior periods*		
Actual returns-credits in current period related to sales made in current period*	(2,754,724)	(2,102,014)
Actual returns-credits in current period related to sales made in prior period*		
Ending balance	$743,382	$1,294,927

* AMOUNTS FOR EACH LINE CATEGORY ARE NOT APPLICABLE AS PROVISIONS TO SUCH ACCOUNT PRINCIPALLY RELATES TO THE CURRENT YEAR.

2. WE NOTE THAT YOUR ACCOUNTING POLICY WITH RESPECT TO COMMISSION EXPENSE PAID TO DISTRIBUTORS/BROKERS OF YOUR PRODUCTS VARIES DEPENDING ON THE NATURE OF THE UNDERLYING AGREEMENT; THAT IS, YOU CLASSIFY CERTAIN COMMISSIONS PAID AS A COST OF SALES VERSUS ADMINISTRATIVE EXPENSE. PLEASE PROVIDE US, IN A DISCLOSURE-TYPE FORMAT, MORE ABOUT THE NATURE OF THE UNDERLYING AGREEMENT THAT DETERMINES YOUR COMMISSION CLASSIFICATION. IN ADDITION, PLEASE TELL US WHY YOU BELIEVE THAT YOUR CLASSIFICATIONS ARE APPROPRIATE UNDER U.S. GAAP, REFERENCING THE AUTHORITATIVE LITERATURE THAT SUPPORTS YOUR TREATMENT.

TQC RESPONSE (ADDITIONAL COMMENTARY)

COLD REMEDY SEGMENT

Cost of Sales:

In accordance with contact terms, royalties payable to the patent holder of the Cold-Eeze formulation and commissions payable to the corporation founders and developers of the final saleable Cold-Eeze product are costs directly related for the right to manufacture, market and develop the Cold-Eeze product.

According to GAAP and as presented in the financial statements, such costs are classified as cost of sales since these costs are part of the "CURRENT COST OF PURCHASING THE GOODS CONCERNED OR THE CURRENT COST OF THE RESOURCES REQUIRED TO PRODUCE THE GOODS CONCERNED."

Operating expenses, selling, general and administrative:

Agreements with Acosta, a major national sales brokerage firm, are for this firm to sell and market the Cold-Eeze product to our customers, among which include the largest food, drug and mass merchandisers of the country. In this capacity, Acosta supplements our sales management team and as such are presented in the financial statements as selling expenses, as the nature of these expenses relate to the direct selling of the product and not the acquisition of the goods concerned that are ultimately sold.

HEALTH AND WELLNESS SEGMENT

Cost of Sales:

Agreements with Independent Representatives ("IR's") and in accordance with our policy and procedures for IR's, among other factors, are related to expand the cycle of additional IR's, which can be correlated as a direct cost relative to the "CURRENT COST OF PURCHASING THE GOODS CONCERNED OR THE CURRENT COST OF THE RESOURCES REQUIRED TO PRODUCE THE GOODS CONCERNED." Accordingly, commissions incurred are presented in the financial statements as cost of sales for the periods presented.

In reviewing other publicly owned "multilevel marketing companies" ("MLM's"), such as Mannetech, Incorporated (Nasdaq "MTEX") and Nature's Sunshine Products, Inc. (Nasdaq "NATR"), such MLM's present such costs as a separate line after cost of sales, as either part of gross profit, or stated separately, but these costs are not part of operating expenses. However, such MLM's are in the direct marketing business only and in order to be comparable with other MLM companies, separately present IR's commissions.

As the Company is principally a pharmaceutical health care company, even though the direct marketing segment currently comprises approximately 50% of the revenues, financial presentations of the Company are more meaningful for the investment community to be presented in a methodology that are comparable to other pharmaceutical health care companies, whose stock price is predicated on the future discounted cash flows related to their mission statement of being in a pharmaceutical business.

Operating expenses, selling, general and administrative:

The Company includes payments in accordance with agreements with the former owner of its acquired proprietary products, for its continued exclusivity, consulting, marketing presentations, confidentiality and non-compete agreements with such expense being expensed as administration expense in the financial statements for the periods presented.

4. PLEASE PROVIDE US WITH ADDITIONAL INFORMATION, IN A DISCLOSURE-TYPE FORMAT, REGARDING THE ADJUSTMENT TO YOUR NET INCOME FROM OPERATIONS OF $497,048 RELATED TO YOUR ALLOWANCE FOR DOUBTFUL ACCOUNTS EXPENSE FOR THE YEAR ENDED DECEMBER 31, 2004. TELL US THE AMOUNT OF YOUR BAD DEBT EXPENSE IN 2004 AND SEPARATELY THE AMOUNT OF ANY REDUCTION IN YOUR ALLOWANCE THAT YOU RECORDED TO THE STATEMENT OF OPERATIONS WITH FULL EXPLANATION. PROVIDE US, IN DISCLOSURE-TYPE FORMAT, THE EFFECT THAT THESE AMOUNTS HAD ON YOUR OPERATIONS IN 2004. ALSO, PROVIDE US SCHEDULE II AS PRESCRIBED BY RULE 5-04 OF REGULATION S-X AND TELL US WHY YOU HAVE NOT INCLUDED THIS SCHEDULE IN YOUR FILING.

TQC RESPONSE (ADDITIONAL COMMENTARY)

The adjustment to net income from operations in the consolidated statements of cash flows of $497,048 reflects the net change in the allowance for doubtful accounts from December 31, 2004 of $311,764 as compared to December 31, 2003 of $808,812. This net change for 2004 includes a current provision of $25,000, the actual bad debt expense, which flowed through the statement of operations in 2004 and a reduction for the actual write-offs during 2004 totaling $522,000.

As agreed, the Consolidated Statement of Cash Flows should have reflected the following for 2004 and will be adjusted with the next annual filing with the Commission:

ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO
NET CASH PROVIDED BY (USED IN) CONTINUING OPERATIONS:

Bad debts provision	25,289

(INCREASE) DECREASE IN ASSETS:

Accounts receivable	1,460,615

The Company acknowledges that staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filing and the Company will not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ George J. Longo
George J. Longo
Vice President and Chief Financial Officer