THE QUIGLEY CORPORATION
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November 7, 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 discussions with Ms. Amy C. Bruckner, Staff Accountant, Division of Corporation Finance, with the Securities and Exchange Commission (the "Commission") on October 11 and 25, 2005, we are providing ADDITIONAL COMMENTARY TO SUPPLEMENT, WHICH SHOULD BE CONSIDERED AS PART OF AN ENTIRE RESPONSE, AND NOT REPLACE OUR PREVIOUS RESPONSES to the letter of comment dated August 4, 2005 from the Commission (the "Commission Letter") filed on August 29, 2005 and additional commentary filed on October 17, 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 NO. 2)

The Company is organized into four different but related business segments, Cold-Remedy, Health and Wellness, Contract Manufacturing and Ethical Pharmaceutical. When providing for the appropriate sales returns, allowances, cash discounts and cooperative advertising costs, each segment applies a uniform and consistent method for making certain assumptions for estimating these provisions that are applicable to that specific segment. Traditionally, these provisions are not material to reported revenues in the Health and Wellness and Contract Manufacturing segments and the Ethical Pharmaceutical segment does not have any revenues.

Provisions to these reserves within the cold remedy segment include the use of such estimates, which are applied or matched to the current sales for the period presented. These estimates are based on customer tracking and an overall historical experience to obtain an applicable effective rate. Estimates for sales returns are tracked at the specific customer level and are tested on an annual historical basis as is the estimate for cooperative advertising costs. Cash discounts follow the terms of sales and are taken by virtually all customers. Additionally, the monitoring of current occurrences, developments by customer, market conditions and any other occurrences that could affect the expected provisions for any future returns or allowances, cash discounts and cooperative advertising costs relative to net sales for the period presented are also performed.

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.

A one percent deviation for these consolidated reserve provisions for the fiscal years presented December 31, 2004, 2003 and 2002 would affect net sales by approximately $481,000, $455,000 and $331,000, respectively for sales returns and $275,000, $241,000 and $175,000, respectively for cooperative advertising costs.

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 NO. 2)

As currently and previously stated in 1.a through 1.d, the roll-forward of the liability for each reserve account includes adequate provisions based on specific customer tracking and an overall historical experience to obtain an applicable effective rate. Management believes there are no material unaccrued charges in the current year period related to sales in a prior period.

ACCOUNT - SALES RETURNS & ALLOWANCES	2004	2003
Beginning balance	$403,850	$426,557
Provision made for future charges relative to sales for each period presented	1,414,796	937,738
Current provision related to discontinuation of Cold-Eeze nasal spray	625,756	-
Actual returns & allowances recorded in the current period presented	(1,335,231)	(960,445)
Ending balance	$1,109,171	$403,850

ACCOUNT - COOPERATIVE ADVERTISING	2004	2003
Beginning balance	$1,294,927	$754,813
Provision made for future charges relative to sales for each period presented	2,203,179	2,642,128
Actual cooperative costs accepted in the current period presented	(2,754,724)	(2,102,014)
Ending balance	$743,382	$1,294,927

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 NO. 2)

As previously stated, the Company is organized into four different although related business segments, Cold-Remedy, Health and Wellness, Contract Manufacturing and Ethical Pharmaceutical, and as such, a uniform and consistent method of classifying expenses is utilized that are applicable to that specific segment, which are then consolidated as one entity.

COLD REMEDY SEGMENT

Cost of Sales:

In accordance with contract terms, which require payments to be calculated based upon net sales collected to the patent holder of the Cold-Eeze formulation and payments to the corporation founders and developers of the final saleable Cold-Eeze product are by their nature 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 incurred in order to be able to PREPARE AND MANUFACTURE the Cold-Eeze product, since without such rights, no Cold-Eeze product could ever be made or available for sale.

Operating expenses:

Agreements with Acosta, a major national sales brokerage firm, are for this firm to sell the manufactured Cold-Eeze product to our customers, which require payments to be calculated based upon net sales collected. 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 preparation or manufacture of the Cold-Eeze product.

HEALTH AND WELLNESS SEGMENT

Cost of Sales:

Agreements with Independent Distributor Representatives ("IR's") require payments to them to be calculated based upon net sales collected and in accordance with our policy and procedures for IR's, among other factors, and such payments are related to the primary function of the IR's that includes, but is not limited to, the expansion cycle of additional IR's, which is correlated to be a direct cost relative to the "RESOURCES REQUIRED TO PRODUCE THE GOODS CONCERNED." Additionally, by their nature, these costs are for maintaining the distribution and delivery channel for this segment's products. Accordingly, and in compliance with GAAP, requires such distribution payments incurred to be presented in the financial statements as cost of sales for the periods presented.

Operating expenses:

The Company includes payments in accordance with agreements with the former owner of its acquired proprietary products, be calculated based upon net sales

collected. These agreements provide for exclusivity, consulting, marketing presentations, confidentiality and non-compete arrangements with such payments being classified as administration expense in the financial statements for the periods presented as these costs by their nature are relative to the overall administrative operations of this segment.

In consideration of the foregoing discussion, the disclosure for "Critical Accounting Policies" as presented on page 18 that was included in our annual report on Form 10-K for the fiscal year ended December 31, 2004 filed with the Commission on March 31, 2005 can be expanded with the next annual filing with the Commission to reflect disclosures as follows:

CRITICAL ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates. As previously described, the Company is engaged in the development, manufacturing, and marketing of health and homeopathic products that are being offered to the general public and is also involved in the research and development of potential prescription products.

REVENUE

Provisions to reserves to reduce revenues for cold remedy products that do not have an expiration date, include the use of estimates, which are applied or matched to the current sales for the period presented. These estimates are based on specific customer tracking and an overall historical experience to obtain an effective applicable rate. Additionally, the monitoring of current occurrences, developments by customer, market conditions and any other occurrences that could affect the expected provisions relative to net sales for the period presented are also performed. A one percent deviation for sales returns and cooperative advertising costs reserve provisions in 2004 could affect net sales by approximately $481,000 and $275,000, respectively.

The 2004 results include a returns provision of approximately $626,000 in the event of future product returns following the discontinuation of the Cold-Eeze(R) Cold Remedy Nasal Spray product in September 2004.

INCOME TAXES

The Company has recorded a valuation allowance against its net deferred tax assets. Management believes that this allowance is required due to the uncertainty of realizing these tax benefits in the future. The uncertainty arises because the Company may incur substantial research and development costs in its Ethical Pharmaceutical segment.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

COST OF SALES

For the Cold Remedy Segment, in accordance with contract terms, payments calculated based upon net sales collected to the patent holder of the Cold-Eeze formulation and payments to the corporation founders and developers of the final saleable Cold-Eeze product amounting to $2,052,746, $1,805,294 and $1,421,475, respectively, at December 31, 2004, 2003 and 2002 are presented in the financial statements as cost of sales .

In the Health and Wellness Segment, agreements with Independent Distributor Representatives ("IR's") require payments to them to be calculated based upon net sales collected and in accordance with our policy and procedures for IR's, among other factors, are related to expand the cycle of additional IR's and are

for maintaining the distribution channel for this segment's products. Accordingly, such distribution payments amounting to $9,053,612, $9,439,100 and $6,813,114, respectively, at December 31, 2004, 2003 and 2002 are presented in the financial statements as cost of sales.

OPERATING EXPENSES

Agreements relating to the Cold Remedy segment with a major national sales brokerage firm are for this firm to sell the manufactured Cold-Eeze product to our customers. Such related costs are presented in the financial statements as selling expenses.

In the Health and Wellness Segment, the Company includes payments in accordance with agreements with the former owner of its acquired proprietary products, to be calculated based upon net sales collected. These agreements provide for exclusivity, consulting, marketing presentations, confidentiality and non-compete arrangements with such payments being classified as administration expense.

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