

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) November 14, 2005

THE QUIGLEY CORPORATION

(Exact Name of Registrant as Specified in Charter)

Nevada ----- (State or Other Jurisdiction of Incorporation)	0-21617 ----- (Commission File Number)	23-2577138 ----- (IRS Employer Identification No.)
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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 November 14, 2005, The Quigley Corporation (the "Company") issued a press release announcing its financial results for the third quarter ended September 30, 2005. The full text of the press release is attached hereto as Exhibit 99.1. The press release corrects the calculation of the weighted average of earnings per share due to a change in the calculation of the number of shares outstanding. Net income for the third quarter ended September 30, 2005 was \$3.0 million, or \$0.23 per share compared to \$177,000, or \$0.01 per share, for the same period last year. Net income for the nine months ended September 30, 2005 was \$1.1 million, or \$0.08 per share, compared to a net loss of \$1.5 million, or (\$0.13) per share, for the same period last year.

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 November 14, 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 November 14, 2005 reporting third quarter ended September 30, 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: November 14, 2005

By: /s/ George J. Longo

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

QUIGLEY

Carl Hymans
G.S. Schwartz & Co.
(212) 725-4500
carlh@schwartz.com

QUIGLEY AMENDS THIRD QUARTER RESULTS

--Earnings per share: \$0.23 for the Quarter; \$0.08 for Nine Months--

DOYLESTOWN, PA. - NOVEMBER 14, 2005 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported that net sales for the third quarter of 2005 increased 58.1% to \$15.3 million from \$9.7 million reported for the third quarter of 2004. For the nine months ended September 30, 2005, net sales increased 37.1% to \$35.9 million, compared to \$26.2 million reported for the nine months ended September 30, 2004.

Net sales for the third quarter of 2005 reflect an 85.1% increase in the Company's Cold Remedy segment compared to the third quarter of 2004. In addition, net sales also benefited from an 11.6% increase in the Company's Health and Wellness operation for the third quarter of 2005 compared to the third quarter last year. International sales for the Health and Wellness segment increased 86.2% for the third quarter of 2005 and domestic sales remained relatively unchanged from the third quarter last year. Net sales also reflect \$830,000 generated from the Company's Contract Manufacturing segment which has no comparable amount in 2004, as operations of this segment were part of the fourth quarter 2004 acquisition of the facilities that manufactured COLD-EEZE(R).

For the third consecutive quarter, the Company's Cold Remedy net sales continued to far outpace the growth in its category as the further expansion of the Cold Remedy segment reflects the success of strategic advertising and marketing initiatives; new product extensions of COLD-EEZE(R); and a notable increase in consumer acceptance and expanded household penetration.

The increase in net sales for the nine months reflects a 60.4% increase in the Company's Cold Remedy segment with the Health and Wellness segment remaining relatively unchanged. In addition, the Company's Health and Wellness international sales for the nine months increased 44.4% reflecting the continued expansion of international distribution. The rise in international distribution offset a decrease in domestic Health and Wellness segment sales that occurred during the first half of 2005. Net sales for 2005 also reflect \$3.2 million from the Company's Contract Manufacturing segment, which has no comparable amount in 2004.

Guy J. Quigley, Chairman, President and Chief Executive Officer said, "We are very pleased with the increases in sales for the quarter and nine-month periods, which lend further credence to the success of our ongoing initiatives to garner additional market penetration of our COLD-EEZE(R) Cold Remedy products and greater expansion of our international sales for the Health and Wellness segment. Our strategic plans are to generate increasing sales, expand market share, and enhance acceptance of our core COLD-EEZE(R) products among a broad array of consumers including the growing geriatric population of people over sixty-five years of age who represent a new expanding opportunity for our COLD-EEZE(R) products."

A recent independent double-blind placebo-controlled study, found the Cold-Eeze(R) Zinc Gluconate Glycine formula to be an extremely safe course of therapy to reduce the duration of the common cold when administered to a geriatric population medically diagnosed with one or more health conditions. The study found no adverse effects with the wide range of concomitant medications, both prescription (Rx) and over-the-counter (OTC), that the seniors participating in the study reported taking.

Net income for the third quarter ended September 30, 2005 was \$3.0 million, or \$0.23 per share compared to \$177,000, or \$0.01 per share, for the same period last year. Net income for the nine months ended September 30, 2005 was \$1.1 million, or \$0.08 per share, compared to a net loss of \$1.5 million, or (\$0.13) per share, for the same period last year. Net income gains for the three and nine months ended September 30, 2005 and 2004 are principally attributed to the significant increase in cold-remedy sales, which has a greater gross profit margin and fewer fixed costs than the other operating segments. Results for the three and nine months ended September 30, 2005 and 2004 also include research and development costs of \$1.0 million and \$627,000 and \$2.9 million and \$2.4 million, respectively.

Gross profit percentage margins for the Cold Remedy segment for the quarter and nine months ended September 30, 2005 increased due to; increased cold remedy sales volume; the expiration in May 2005 of the founder's commission and to the discontinuation of a cold remedy product, which reflected a charge of \$1.4 million during the third quarter of 2004. This charge included a \$422,000 write-off for inventory and a \$974,000 reduction in net sales resulting from anticipated customer returns of the product. The gross profit percentage margins

for the Health and Wellness declined due to inventory obsolescence and other charges. Gross profit gains of the Cold Remedy segment for the quarter and nine months ended September 30, 2005 were offset by decreases in Health and Wellness gross profit including substantially lower gross profit margins for the Contract Manufacturing segment, which is significantly lower than the other operating segments.

In addition to the foregoing net changes in gross profit, net income for the quarter and nine months ended September 30, 2005 as compared with the net income for the quarter and net loss for the nine months ended September 30, 2004, was impacted by increased operating costs of all business segments, including non-manufacturing operating costs of the contract manufacturing in current operations rather than being carried as inventory.

No tax provisions or tax benefits to reduce income or losses are provided for the quarter and nine month periods ended September 30, 2005 and 2004, 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.

Mr. Quigley continued, "We are pleased with the progress of our Pharma products segment including two pre-clinical toxicity studies which determined that QR-333, our topical compound for the treatment of diabetic neuropathy, is safe for topical application. In addition, further positive In-Vitro study results supported conclusions of previous animal study findings that our potential broad-spectrum anti-inflammatory, all natural, botanical compound, QR440, can inhibit inflammatory cell recruitment and delayed type hypersensitivity.

We are encouraged by the positive results revealed by the further testing of QR-333 and QR440 as we continue to make significant progress in bringing our compounds to market," concluded Mr. Quigley.

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

Diabetic Neuropathy - QR333: A patented topical compound that extends through March 2021 is being tested to treat people that suffer from diabetic peripheral neuropathy, which can affect 60 to 70 percent of the 15.7 million diabetics in the country.

Systemic Radiation - QR336: A patented compound that extends through November 2021 is being investigated to potentially reduce the effects of radiation exposure.

Arthritis - QR440: A patented naturally-derived compound that extends through April 2023 is being developed for the treatment of arthritis and related inflammatory disorders as arthritis can afflict 40 million people in the US; 350 million worldwide.

Influenza A - QR435: A test compound with potentially broad anti-viral properties for applications such as Influenza A&B in an intranasal delivery.

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 September 30, 2005 (\$)	Three-Months Ended September 30, 2004 (\$)	Nine-Months Ended September 30, 2005 (\$)	Nine-Months Ended September 30, 2004 (\$)
Net Sales	15,320	9,691	35,917	26,198
Gross profit	8,294	3,800	17,031	11,097
Sales & marketing expenses	1,452	916	4,354	3,373
Administrative expenses	2,898	2,314	8,879	7,119
Research & development	1,030	627	2,939	2,395
Income taxes (Benefit)	--	--	--	--
Net income (loss)	2,999	177	1,054	(1,517)
Diluted income (loss) per share:				
Net income (loss)	\$ 0.23	\$ 0.01	\$ 0.08	(\$ 0.13)
Diluted weighted average common shares outstanding:	13,316,660	14,107,313	13,285,422	11,511,858

Consolidated Balance Sheets (Unaudited)

The following represents condensed financial data (in thousands) at September 30, 2005 and December 31, 2004:

	2005 (\$)	2004 (\$)
Cash & cash equivalents	12,173	14,366
Accounts receivable, net	8,530	6,376
Inventory	3,998	3,455
Total current assets	25,660	24,961
Total assets	31,543	31,530
Total current liabilities	7,351	7,109
Long-term debt	1,143	2,464
Total stockholders' equity	22,996	21,902