

THE QUIGLEY CORPORATION
KELLS BUILDING
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December 5, 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, 25, and November 22, 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 and November 7, 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 following future suggested disclosure supplements our previous suggested disclosure for our next annual report on Form 10-K for the fiscal year ended December 31, 2005, which utilizes as a basis, our annual report on Form 10-K for the fiscal year ended December 31, 2004 filed with the Commission on March 31, 2005.

TQC RESPONSE (ADDITIONAL COMMENTARY NO. 3)

In consideration of previous submissions, 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.

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 net income in the Health and Wellness and Contract Manufacturing segments. The Ethical Pharmaceutical segment does not have any revenues.

The product in the Cold-Remedy segment, Cold-Eeze, has been clinically proven in two double-blind studies to reduce the severity and duration of common cold symptoms. Accordingly, factors considered in estimating the appropriate sales returns and allowances for this product include it being: a unique product with limited competitors; competitively priced; promoted; unaffected for remaining shelf life as there is no expiration date; monitored for inventory levels at major customers and third-party consumption data, such as Information Resources, Inc. ("IRI").

At December 31, 2004 and 2003 the Company includes reductions to accounts receivable for sales returns and allowances of \$1,109,000 and \$404,000, respectively, and cash discounts of \$92,000 and \$115,000, respectively. Additionally, current liabilities at December 31, 2004 and 2003 include \$743,000 and \$1,295,000, respectively for cooperative advertising costs.

The roll-forward of the sales returns and allowance reserve ending at December 31 is as follows:

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

Management believes there are no material charges to net income (loss) in the current period, related to sales from a prior period.

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, which is tested on an annual basis and reviewed quarterly to ascertain the most applicable effective 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 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.

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.

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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 that include the IR's taking title to the products, 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.

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

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George J. Longo
Vice President and Chief Financial Officer