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) April 26, 2007

THE QUIGLEY CORPORATION

(Exact Name of Registrant as Specified in Charter)

Nevada	0-21617	23-2577138
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

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 April 26, 2007, The Quigley Corporation (the "Company") issued a press release announcing its financial results for the first quarter ended March 31, 2007. The full text of the press release is attached hereto as Exhibit 99.1.

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 April 26, 2007, 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.

(d) Exhibits.

Exhibit No.	Description
99.1	Press Release dated April 26, 2007 reporting first quarter

ended March 31, 2007 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: April 26, 2007

By: /s/ George J. Longo

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

Exhibit 99.1

QUIGLEY

FOR IMMEDIATE RELEASE
CONTACT:

George J. Longo
Vice President, CFO
(215) 345-0919

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THE QUIGLEY CORPORATION REPORTS FIRST QUARTER RESULTS;

INCREASES INVESTMENT IN PHARMACEUTICAL R&D FUTURE

DOYLESTOWN, PA. - APRIL 26, 2007 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported net sales of $9.1 million, for the first quarter ended March 31, 2007, compared to $10.3 million reported for the same period in 2006.

The first quarter of 2007 reflects a net sales increase for the Company's Cold Remedy segment of $363,000 as compared to the first quarter of 2006. Although consumer purchases were relatively unchanged for the first quarter of 2007 compared to 2006, our customers shifted their buying patterns to adjust for their low inventories during 2007.

Net sales for the Cold Remedy segment were not affected by factors that were present for the same period in 2006, which included inordinately warm weather with a lower incidence of upper respiratory ailments combined with a shift in buying patterns by our customers, which resulted in higher than expected inventories of our customers during 2006. Additionally, the growth of Immune Booster products continues to impact consumers that have used COLD-EEZE(R) in the past while they search for a product to help them avoid catching a cold versus treating one.

As the Company's resources are invested in pharmaceutical research and development, investment in advertising for the COLD-EEZE brand at comparable levels as competitors is limited. The Company believes in the viability of the COLD-EEZE brand among the growing number of consumers who want Natural Common Cold remedies that demonstrate proven clinical efficacy and safety unlike most other unproven natural remedies.

A decline of $1.6 million in net sales for the Health and Wellness segment for the first quarter of 2007 reflects the continued reduction in the number of active independent distributor representatives and the effects of litigation with the sponsor of the Company's product line in this segment, notwithstanding the fact that the U.S. District Federal Court for the Eastern District of Pennsylvania has issued a preliminary injunction in favor of the Company against this sponsor. This and other corrective actions, have been and continues to be the ongoing focus for this segment to increase the number of active independent distributor representatives, with the goal to increase sales.

Net loss for the first quarter ended March 31, 2007 was $1.9 million, or $0.15 per share compared to a net loss of $1.5 million, or $0.12 per share, for the same period last year.

The increase in net loss for the first quarter ended March 31, 2007 as compared to the same period in 2006 is principally due to lower gross profits from the aforementioned related net sales declines in the Health and Wellness operating segment. This increase in net loss was lessened somewhat by improvement in Cold Remedy gross profits from related increases in net sales. Gross profit percentages for all segments slightly improved for 2007 as compared to 2006.

In addition, increases in operating expenses for costs associated with advertising and research and development were mitigated by decreases in legal fees relative to the lawsuits for the Company added to the increase in net loss for 2007 as compared to 2006.

No tax provision or benefits, to reduce losses, are provided for the quarter ended March 31, 2007 and 2006, except for any requirements imposed by the federal alternative minimum taxes or for compliance with state tax regulations, since the Company is in a net operating loss carry-forward position.

The Company is committed to continuing its research as part of its strategic initiatives to generate future growth. These initiatives include capitalizing on the growth potential of Quigley Pharma, a wholly-owned Ethical Pharmaceutical subsidiary, by continuing to develop natural-source potential prescription products for Systemic Radiation, Rheumatoid Arthritis, Avian Flu in animals and particularly, Diabetic Peripheral Neuropathy.

The following is a summary of major ethical pharmaceutical events that occurred

during the first quarter of 2007:

AVIAN FLU COMPOUND - QR-441(A): Positive results were achieved in a preliminary study which demonstrated the compound to be a potential antiviral agent in reducing Infectious Bronchitis and New Castle Disease, two viral poultry diseases that have a significant economic impact to the poultry industry on an annual basis. Previous in vitro studies have demonstrated QR-441(a) to be a potent antiviral agent against H5N1 (Avian Flu).

The value of a broad spectrum antiviral addressing multiple viral pathogens in poultry stocks increases the potential utility of the compound for routine commercial application as well as its use in the event of more serious Avian Flu outbreaks.

In addition, an agreement was signed with the State of Israel Ministry of Agriculture & Rural Development (MOAG) and the Kimron Veterinary Institute to conduct a clinical trial testing QR-441(a) administered as a medical feed and water to chickens exposed to HPAI (Highly Pathogenic Avian Influenza) H5N1. If successful this study could potentially provide data on the efficacy of the compound in preventing the infection of food grade poultry through the use of formulated feed and water. Positive data could be used to continue the development of the compound in the US with FDA guidance under the INAD's issued to Quigley in 2005 and also useful for development outside the United States, where the impact of disease has already been felt. Based upon the outcome of this test, the Company has options to test alternate delivery methods and for efficacy against other poultry respiratory pathogens such as Newcastle's disease and Infectious bronchitis, for which the compound has been shown to be effective.

CACHEXIA TREATMENT COMPOUND - QR-443: Further positive results were obtained for the QR-443 compound for the treatment of Cachexia, a debilitating and life threatening muscle wasting condition associated with cancer, AIDS, renal failure, COPD and rheumatoid arthritis, where inflammation has a significant impact and patients experience loss of weight, muscle atrophy, fatigue, weakness and decreased appetite. A preliminary follow up Cachexia study, evaluating weight loss in mice concluded that QR-443 was as effective in delaying the progression of Cachexia when given orally as it had been shown to be when administered intra-peritoneally in a previous study. The new data compliments the previous study results demonstrating a correlation between effectiveness and the frequency of administration of the QR-443 compound.

PATENT FOR PROPHYLACTIC AND ANTI-TRANSMISSIVITY USES OF AN ANTI-MICROBIAL COMPOSITION - This patent provides additional protection to an existing composition patent and further supports on-going investigations and potential commercialization opportunities for its compounds against avian flu (QR-441(a)) and human influenza (QR-435).

The Quigley Corporation makes no representation that the US Food and Drug Administration or any other regulatory agency will allow this Investigational New Drug to be 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.

ABOUT THE QUIGLEY CORPORATION

The Quigley Corporation (Nasdaq: QGLY, HTTP://WWW.QUIGLEYCO.COM) is a diversified natural health medical science company. Its Cold Remedy segment is a leading marketer and manufacturer of the COLD-EEZE(R) family of lozenges, gums and sugar free tablets clinically proven to cut the common cold nearly in half. COLD-EEZE customers include leading national wholesalers and distributors, as well as independent and chain food, drug and mass merchandise stores and pharmacies. The Quigley Corporation has several wholly owned subsidiaries. Darius International markets health and wellness products through its wholly owned subsidiary, InnerLight Inc. Quigley Manufacturing Inc. consists of two FDA approved facilities to manufacture COLD- EEZE(R) lozenges as well as fulfill other contract manufacturing opportunities. Quigley Pharma Inc. (HTTP://WWW.QUIGLEYPHARMA.COM) conducts research in order to develop and commercialize a pipeline of patented botanical and naturally derived prescription drugs.

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.

Consolidated Statements of Operations (Unaudited)

The following represents condensed financial data (in thousands) except per share data:

	Three-Months Ended March 31, 2007 ($)	Three-Months Ended March 31, 2006 ($)
Net Sales	9,078	10,266
Gross profit	5,010	5,313
Sales & marketing expenses	2,733	2,435
Administrative expenses	3,212	3,705
Research & development	1,153	785
Income taxes (benefit)	--	--
Net loss	(1,928)	(1,454)
Diluted income (loss) per share:		
Net income (loss)	($0.15)	($0.12)
Diluted weighted average common shares outstanding:	12,684,633	11,714,140

CONSOLIDATED BALANCE SHEETS (UNAUDITED)

The following represents condensed financial data (in thousands) at March 31, 2007 and December 31, 2006:

	2007 ($)	2006 ($)
Cash & cash equivalents	19,175	17,757
Accounts receivable, net	2,746	6,557
Inventory	4,164	4,262
Total current assets	27,069	29,793
Total assets	31,998	34,845
Total current liabilities	8,332	9,252
Total stockholders' equity	23,601	25,529