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) July 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 July 26, 2007, The Quigley Corporation (the "Company") issued a press release announcing its financial results for the second quarter ended June 30, 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 July 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 July 26, 2007 reporting second quarter ended June 30, 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: July 26, 2007

By: /s/ George J. Longo

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

Exhibit 99.1

FOR IMMEDIATE RELEASE PHIC OMITTED]

CONTACT:
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Vice President, CFO
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THE QUIGLEY CORPORATION REPORTS SECOND QUARTER RESULTS

- INCREASES INVESTMENT IN PHARMACEUTICAL R&D FOR DIABETIC NEUROPATHY -

DOYLESTOWN, PA. - JULY 26, 2007 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported net sales of $5.0 million, for the second quarter ended June 30, 2007, compared to $6.2 million reported for the same period in 2006. For the six-months ended June 30, 2007, net sales were $14.1 million compared to $16.4 million reported for the same period in 2006.

The second quarter and first half of 2007 reflect a net sales increase for the Company's Cold Remedy segment of $169,000 and $532,000, respectively, as compared to the same periods of 2006. These increases reflect a return to previous customer purchase patterns after seasonal purchasing adjustments made in 2006.

The Company believes in the viability of the COLD-EEZE(R) brand due to the strong appeal among the growing number of consumers who want Natural Common Cold remedies that demonstrate proven clinical efficacy and safety. As part of ongoing initiatives to generate future growth, the Company introduced two new COLD-EEZE brand extensions, which will be available during the third quarter of 2007. These brand extensions, Organix(TM) Cough and Sore Throat Drops and COLD-EEZE Immune Support Complex-10 will provide consumers with two new options to support their health during the upcoming Cold and Flu Season.

Organix Cough and Sore Throat Drops is a proprietary product manufactured in the Company's certified organic manufacturing facility, the first facility of its kind to obtain USDA organic certification. COLD-EEZE Immune Support Complex-10 will compete in the growing immune boosting dietary supplement marketplace. The product features a proprietary blend of 10 important immune supporting nutrients, minerals and herbs shown to support proper immune system functioning.

Net loss for the second quarter ended June 30, 2007 was $3.5 million, or ($0.28) per share compared to a net loss of $2.6 million, or ($0.21) per share, for the same period last year. Net loss for the six-months ended June 30, 2007 was $5.4 million, or ($0.43) per share, compared to a net loss of $4.1 million, or ($0.34) per share, for the same period last year.

The increase in net loss for the second quarter and six-months ended June 30, 2007 is principally attributed to increased research and development costs for the pharmaceutical segment and a reduction in gross profits from the Health and Wellness operating segment. These increases to net loss were lessened somewhat by improvement in Cold Remedy gross profits from related increases in net sales.

The increase in research and development costs were associated with Phase II(b) clinical studies for QR-333, an investigational new drug for treating conditions associated with diabetic peripheral neuropathy. Increased research costs associated with QR-333 were $794,000 for the second quarter and $1.2 million for the first six-months of 2007, respectively as compared to 2006. Diabetic peripheral neuropathy conditions include numbness, skin ulcers, constant pain or extreme sensitivity to stimulus, which according to The World Health Organization estimates that more than 171 million people have diabetes worldwide.

Net sales for the Health and Wellness segment declined $1.4 million and $3.1 million, respectively, for the second quarter and first half of 2007 as a reduction in the number of active independent distributor representatives reflects the effects of ongoing litigation, which the Company is vigorously pursuing with the sponsor of the Company's product line in this segment. Corrective actions continue to be taken to resolve the litigation and increase the number of active independent distributor representatives as part of strategic efforts with the goal to increase sales and return to profitability.

No tax provision or benefits, to reduce losses, are provided for the quarter and six-months ended June 30, 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.

During the second quarter of 2007, a follow-up study for the Cachexia Treatment Compound ("QR-443") was completed to evaluate the impact of QR-443 on levels of a pro-inflammatory cytokine Interleukin-6 (IL-6) in a cachexia model. The new data concluded that responding mice had lower levels of serum IL-6 when administered QR-443 orally than mice that received placebo. This reduction in IL-6 suggests a method of action for the delayed onset and reduced severity of cachexia observed in this study as well as a previously conducted cachexia model study. A reduction in IL-6 is associated with a reduction in inflammation and suggests that QR-443 may have a role in a broad range of chronic inflammatory diseases. These findings are in agreement with several previous studies demonstrating the increased presence of IL-6 in the etiology of cachexia and other diseases related to inflammation.

A human study protocol is under development to evaluate the safety and impact of this compound on specific metabolic processes altered by chronic inflammation and the presence of IL-6.

QR-443 is a 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.

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.

(Tables Follow)

Consolidated Statements of Operations (Unaudited)

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

	Three-Months Ended June 30, 2007 ($)	Three-Months Ended June 30, 2006 ($)	Six-Months Ended June 30, 2007 ($)	Six-Months Ended June 30, 2006 ($)
Net Sales	4,989	6,182	14,067	16,449
Gross profit	2,102	2,310	7,113	7,622
Sales & marketing expenses	826	1,079	3,559	3,514
Administrative expenses	3,471	3,100	6,683	6,806
Research & development	1,623	858	2,776	1,642
Income taxes (benefit)	--	89	--	89
Net loss	(3,520)	(2,618)	(5,448)	(4,073)
Diluted loss per share:				
Net loss	($0.28)	($0.21)	($0.43)	($0.34)
Diluted weighted average common shares outstanding:	12,684,633	12,388,718	12,684,633	12,051,429

CONSOLIDATED BALANCE SHEETS (UNAUDITED)

The following represents condensed financial data (in thousands) at June 30, 2007 and December 31, 2006:

	2007 ($)	2006 ($)
Cash & cash equivalents	15,843	17,757
Accounts receivable, net	1,717	6,557
Inventory	5,877	4,262
Total current assets	24,477	29,793
Total assets	29,255	34,845
Total current liabilities	9,105	9,252
Total stockholders' equity	20,082	25,529