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) October 25, 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 October 25, 2007, The Quigley Corporation (the "Company") issued a press release announcing its financial results for the third quarter ended September 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 October 25, 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 October 25, 2007 reporting third quarter ended September 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: October 25, 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:
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Vice President, CFO
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THE QUIGLEY CORPORATION REPORTS THIRD QUARTER RESULTS

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

DOYLESTOWN, PA. - OCTOBER 25, 2007 - THE QUIGLEY CORPORATION (NASDAQ: QGLY) today reported net sales of $11.8 million, for the third quarter ended September 30, 2007, compared to $11.5 million reported for the same period in 2006. For the nine-months ended September 30, 2007, net sales were $25.9 million compared to $27.9 million reported for the same period in 2006.

The third quarter and first nine months of 2007 reflect a net sales increase for the Company's Cold Remedy segment of $1.0 million and $1.6 million, respectively, as compared to the same periods of 2006. These increases include a price increase and inaugural sales of two new COLD-EEZE(R) branded line extensions that commenced on July 2, 2007. The impact of these initiatives were offset by changes in seasonal purchase patterns by our customers that can occur when comparing quarters of different years.

The COLD-EEZE brand should continue to garner acceptance among consumers who want Natural Common Cold remedies that demonstrate proven clinical efficacy and safety. As part of ongoing initiatives to generate future growth, the introduction of two new COLD-EEZE brand extensions, Organix(TM) Cough and Sore Throat Drops and COLD-EEZE Immune Support Complex-10 (ISC-10) will enable consumers to choose 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 ISC-10 will compete in the growing immune boosting dietary supplement marketplace and features a proprietary blend of 10 important immune supporting nutrients, minerals and herbs shown to support proper immune system functioning. Both of these new products are currently being sold in many major market retailers.

Net income for the third quarter ended September 2007 was $1.3 million, or $0.10 per share compared to a net income of $1.1 million, or $0.08 per share, for the same period last year. Net loss for the nine-months ended September 30, 2007 was $4.1 million, or ($0.32) per share, compared to a net loss of $3.0 million, or ($0.25) per share, for the same period last year.

Marginal improvement in net income for the third quarter of 2007 and the increase in net loss for the nine-months ended September 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 other operating expenses and 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 $1.2 million for the third quarter ended September 30, 2007 and $2.4 million for the nine months ended September 30, 2007, respectively as compared to 2006.

According to The World Health Organization estimates, more than 171 million people have diabetes worldwide. It is also estimated that 20 million people, representing approximately 7% of the United States population have diabetes of which more than 60% suffer from mild to severe nerve damage due to diabetic peripheral neuropathy. Conditions associated with diabetic peripheral neuropathy include numbness, skin ulcers, constant pain or extreme sensitivity to stimulus.

Net sales for the Health and Wellness segment declined $0.8 million and $3.9 million, respectively, for the third quarter and nine-months ended September 30, 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 nine-months ended September 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 research by the Company is 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 developing natural-source potential prescription products for Systemic Radiation, Rheumatoid Arthritis, Avian Flu in animals and particularly, Diabetic Peripheral Neuropathy.

During the third quarter of 2007, a human safety study was undertaken to investigate the effects of QR-449, a broad spectrum anti-inflammatory compound, on patients suffering from Metabolic Syndrome, a condition which inhibits normal metabolic processes. Metabolic Syndrome sufferers are vulnerable to dangerous heart attack risk factors including diabetes, abdominal obesity, high cholesterol and high blood pressure. Inflammation plays a major role in this condition as well as Rheumatoid Arthritis, Cancer and Cachexia.

The primary objectives for the study are the determination of safety and to measure the corrective capacity of the compound on the imbalance of important anti-oxidant, nutrient and pro-inflammatory markers as well as other metabolic disturbances, associated with Metabolic Syndrome. The International Disease Foundation estimates that one quarter of the world's population have Metabolic Syndrome, including as many as 65 million people in the United States. The number of children and adolescents afflicted with the condition continues to increase as the worldwide epidemic of obesity spreads across all age groups.

Lastly, an update was issued on a Phase II(b) Clinical Study of QR-333 on Diabetic Peripheral Neuropathy stating that over 100 subjects had been enrolled, 52 subjects had completed treatment and over 225 subjects have been screened for the Phase II(b) study designed to evaluate the safety and efficacy of the topical formulation on subjects with diabetic peripheral neuropathy. Subject screening and enrollment will continue to ensure that a 140 evaluable patient study population occurs and that once enrolled, subject treatment time for the patient in the study is 12 weeks.

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 potential 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	Three-Months	Nine-Months	Nine-Months

	Ended September 30, 2007 ($)	Ended September 30, 2006 ($)	Ended September 30, 2007 ($)	Ended September 30, 2006 ($)
Net Sales	11,840	11,481	25,908	27,929
Gross profit	6,939	6,260	14,052	13,882
Sales & marketing expenses	1,077	1,283	4,637	4,796
Administrative expenses	2,683	3,195	9,366	10,001
Research & development	2,020	892	4,796	2,534
Income taxes (benefit)	--	--	--	89
Net income (loss)	1,329	1,079	(4,119)	(2,994)
Diluted loss per share:				
Net income (loss)	$ 0.10	$ 0.08	$ (0.32)	$ (0.25)
Diluted weighted average common shares outstanding:	13,143,276	13,242,127	12,693,300	12,163,858

CONSOLIDATED BALANCE SHEETS (UNAUDITED)

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

	2007 ($)	2006 ($)
Cash & cash equivalents	12,484	17,757
Accounts receivable, net	6,959	6,557
Inventory	5,803	4,262
Total current assets	26,296	29,793
Total assets	30,936	34,845
Total current liabilities	9,302	9,252
Total stockholders' equity	21,573	25,529