UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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): March 25, 2010

THE QUIGLEY CORPORATION

(Exact name of registrant as specified in its charter)

Nevada	**0-21617**	**23-2577138**
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. 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**

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 March 25, 2010, The Quigley Corporation issued a press release announcing its financial results for the three and twelve months ended December 31, 2009. A copy of the press release is furnished as Exhibit 99.1 to this Form 8-K.

The information in this report, including Exhibit 99.1, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be incorporated by reference in any registration statement filed under the Securities Act of 1933, as amended, unless specifically identified therein as being incorporated by reference therein.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

No.	Description
99.1	Press Release dated March 25, 2010

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

By: /s/ Robert V. Cuddihy, Jr.
Robert V. Cuddihy, Jr.
Chief Operating Officer

Date: March 25, 2010

EXHIBIT INDEX

No.	Description
99.1	Press Release dated March 25, 2010

The Quigley Corporation Reports Fourth Quarter 2009 Results

DOYLESTOWN, Pennsylvania – March 25, 2010. ***The Quigley Corporation (NASDAQ: QGLY***) www.quigleyco.com today reported net sales of $9.1 million for the three months ended December 31, 2009, compared to net sales of $6.8 million for the three months ended December 31, 2008.

The Company generated net income for the three months ended December 31, 2009, of $1.8 million, or $0.14 per share, compared to a net loss of $2.0 million, or ($0.15) per share, for the three months ended December 31, 2008.

Results for the fourth quarter of 2009 compared to the fourth quarter of 2008 primarily reflect an increase in net sales of $2.3 million and a corresponding increase of $2.4 million in gross profit. The Company also realized expense reductions of $1.0 million in sales, marketing and administration expenses and $278,000 in research and development costs**.** The decrease in these costs was principally due to (i) the implementation of more cost-effective and targeted marketing programs, (ii) a reduction in personnel costs and other administrative costs, and (iii) a reduction in clinical study related costs. In addition, during the fourth quarter of 2009, the Company strategically evaluated the Quigley Pharma product development program and determined to curtail significant future investment in this division. This decision was made in consideration of its view concerning market opportunities, regulatory pathways, the need for further robust and consistent preclinical and clinical testing and continued requirements in the areas of commercial formulation and development.

For the year ended December 31, 2009, net sales were $19.8 million, compared to net sales of $20.5 million, for the year ended December 31, 2008.

The net loss for the year ended December 31, 2009 was $3.8 million, or ($0.30) per share, compared to a net loss of $5.5 million, or ($0.43) per share, for the year ended December 31, 2008. The net loss for the year ended December 31, 2009 includes approximately $2.3 million in costs incurred (primarily legal expenses) as a consequence of the May 2009 proxy contest between differing slates of proposed boards of directors. In addition to the effect of the costs incurred in the proxy contest, the financial results for the year ended December 31, 2009, as compared to the year ended December 31, 2008, reflect a decrease in net sales of $691,000 offset by a $156,000 increase in gross profit.

The $691,000 decline in sales was offset by a reduction of $2.0 million, exclusive of the effects of the proxy contest, in sales, marketing and administration expenses and $2.9 million in research and development costs**.** The decrease in these costs was principally due to the aforementioned reduction in personnel costs, lower head count, more targeted marketing expenditures and a reduction in clinical study related costs. Additionally, the net loss for the year ended December 31, 2008 included a one-time aggregate benefit of $875,000 as a result of income from discontinued operations of $139,000 and a gain on the disposal of the health and wellness operations of $736,000.

Putting the Care in Health

The gross profits and gross margins for both the three months and year ended December 31, 2009 improved compared to the three months and year ended December 31, 2008 principally due to a reduction in discount coupon marketing and other sales incentives, improved production and inventory management and the elimination of costs associated with the Elizabethtown manufacturing facility which was closed in June 2009. Gross margins are influenced by fluctuations in quarter-to-quarter production volume, fixed production costs and related overhead absorption, and the timing of shipments to customers which are factors of the seasonality of the Company's sales activities and products.

"I am very pleased with the initial progress we made during our tenure in the second half of 2009," said Ted Karkus, Quigley Chairman and CEO. "The third and fourth quarters of 2009 represented our first steps toward returning the Company to real profitability. The increase in gross profits and gross margins were the direct result of careful cost-cutting and purposeful spending. In our Doylestown headquarters alone, SG&A has been reduced dramatically, even while absorbing one time costs associated with reducing the headcount. It is also important to note that sales of Cold-EEZE® highly correlates with the incidence of upper respiratory illness which spiked during Q4 2009 due to the presence of Swine Flu. This led consumers and retailers to stock up on cold remedies which in turn increased our sales. However, since December, the incidence of upper respiratory illness declined relative to year ago levels, which led to a drop off in sales in Q1 2010."

"Our visits with retailers have strengthened our working relationships with our key retail customers, and have positioned us for future growth. Our marketing dollars in 2009 also went toward laying a foundation for long-term growth. We have designed and tested new Cold-EEZE® packaging and have been upgrading our messaging across all media. At the same time, we have reduced our spending on marketing programs that were either inefficient or ineffective." Mr. Karkus further stated, "Our plan is to grow sales of both Cold-EEZE® and Kids-EEZE® while expanding the Kids-EEZE® line. This will further strengthen our distribution network which we can then leverage with new product opportunities such as those that will be created from the joint venture we announced earlier this week. Phusion Laboratories, LLC is designed to expand our OTC new product pipeline with powerful new remedies. The Company continues to focus on data-driven strategic planning. Our goal is to continue to avoid investing in marketing efforts, brand development initiatives and new product launches that do not add to shareholder value. While we are pleased with this initial progress, we are still in the early phases of our restructuring and rebuilding efforts and look forward to delivering significantly better performance in the months and years to come."

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About The Quigley Corporation

The Quigley Corporation is a diversified natural health medical science company. It is a leading marketer and manufacturer of the Cold-EEZE® family of lozenges and sugar free tablets clinically proven to significantly reduce the severity and duration of the common cold. 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 including Quigley Manufacturing Inc., which consists of an FDA approved facility to manufacture Cold-EEZE lozenges and fulfil other contract manufacturing opportunities, and Quigley Pharma, Inc., which conducts research in order to develop and commercialise a pipeline of patented botanical and naturally derived potential prescription drugs. For more information visit us at www.Quigleyco.com

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.

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THE QUIGLEY CORPORATION
CONSOLIDATED STATEMENTS OF OPERATIONS
(in thousands, except per share data)

	Three Months Ended December 31, 2009 (unaudited)	Three Months Ended December 31, 2008 (unaudited)	Year Ended December 31, 2009	Year Ended December 31, 2008
Net sales	$ 9,104	$ 6,779	$ 19,816	$ 20,507
Cost of sales	3,794	3,916	8,247	9,094
Gross profit	5,310	2,863	11,569	11,413
Operating expenses:				
Sales and marketing	1,428	2,508	4,852	5,958
Administration	1,841	1,743	9,344	7,943
Research and development	333	611	1,308	4,241
Total operating expense	3,602	4,862	15,504	18,142
Income (loss) from operations	1,708	(1,999)	(3,935)	(6,729)
Other income (expense)	(11)	34	9	320
Income (loss) from continuing operations before taxes	1,697	(1,965)	(3,926)	(6,409)
Income tax expense (benefit)	(84)	-	(84)	-
Income (loss) from continuing operations	1,781	(1,965)	(3,842)	(6,409)
Discontinued operations				
Gain on disposal of health and wellness operations	-	-	-	736
Income (loss) from discontinued operations	-	-	-	139
Net income (loss)	$ 1,781	$ (1,965)	$ (3,842)	$ (5,534)
Earnings (loss) per common share:				
Income (loss) from continuing operations	$ 0.14	$ (0.15)	$ (0.30)	$ (0.50)
Income (loss) from discontinued operations	-	-	-	0.07
Net income (loss)	$ 0.14	$ (0.15)	$ (0.30)	$ (0.43)
Diluted earnings (loss) per common share:				
Income (loss) from continuing operations	$ 0.14	$ (0.15)	$ (0.30)	$ (0.50)
Income (loss) from discontinued operations	-	-	-	0.07
Net income (loss)	$ 0.14	$ (0.15)	$ (0.30)	$ (0.43)
Weighted average common shares outstanding:				
Basic	13,033	12,906	12,963	12,878
Diluted	13,033	12,906	12,963	12,878

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THE QUIGLEY CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEET DATA
(in thousands)

	December 31,			
	2009		2008	
Cash and cash equivalents	$	12,801	$	11,957
Accounts receivable, net	$	2,086	$	4,524
Inventory	$	1,405	$	3,001
Total current assets	$	17,233	$	20,666
Total assets	$	19,817	$	24,369
Total current liabilities	$	5,758	$	6,595
Total stockholders' equity	$	14,059	$	17,774

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