UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 10-Q

(X) QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the quarterly period ended March 31, 2000

OR

( ) THE TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the transition period from _____________ to _____________

Commission File Number 01-21617

THE QUIGLEY CORPORATION

(Exact name of registrant as specified in its charter)

Nevada	23-2577138
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

(MAILING ADDRESS: PO Box 1349, Doylestown, PA 18901.)

Kells Building, 621 Shady Retreat Road, Doylestown, PA 18901

(Address of principle executive offices) (Zip Code)

Registrant's telephone number, including area code: (215) 345-0919

(Registrant's telephone number, including area code)

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. [X] Yes [ ] No

Indicate the number of shares outstanding of each of the issuer's class of Common Stock, as of the latest practicable date. The number of shares outstanding of each of the registrant's classes of Common Stock, as of April 15, 2000, was 10,349,731 all of one class of $.0005 par value Common Stock.

TABLE OF CONTENTS

<TABLE>
<CAPTION>

THE QUIGLEY CORPORATION

CONSOLIDATED BALANCE SHEETS

ASSETS	March 31, 2000 (unaudited)	December 31, 1999
<S>	<C>	<C>
CURRENT ASSETS:		
Cash and cash equivalents	$ 12,106,089	$ 13,990,475
Accounts receivable (less doubtful accounts of $408,865 and $239,065)	2,233,256	6,639,687
Inventory	6,017,782	6,170,005
Prepaid income taxes	2,485,247	2,485,247
Prepaid expenses and other current assets	1,452,729	1,390,702
TOTAL CURRENT ASSETS	24,295,103	30,676,116
PROPERTY, PLANT AND EQUIPMENT - net	1,967,232	1,943,313
OTHER ASSETS:		
Patent rights - Less accumulated amortization	175,522	197,463
Other assets	329,400	454,164
TOTAL OTHER ASSETS	504,922	651,627
TOTAL ASSETS	$ 26,767,257	$ 33,271,056

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES:		
Accounts payable	$ 312,691	$ 395,778

Accrued royalties and sales commissions	1,078,143	1,722,715
Accrued advertising	2,752,528	4,523,901
Accrued freight	90,560	104,263
Other current liabilities	241,164	308,790
TOTAL CURRENT LIABILITIES	4,475,086	7,055,447
COMMITMENTS AND CONTINGENCIES		
STOCKHOLDERS' EQUITY:		
Common stock, $.0005 par value; authorized 50,000,000; Issued: 14,831,384 shares	7,415	7,415
Additional paid-in-capital	28,807,108	28,807,108
Retained earnings	18,522,232	22,445,670
Less: Treasury stock, 4,481,653 shares, at cost	(25,044,584)	(25,044,584)
TOTAL STOCKHOLDERS' EQUITY	22,292,171	26,215,609
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 26,767,257	$ 33,271,056

</TABLE>

See accompanying notes to financial statements

<TABLE>
<CAPTION>

THE QUIGLEY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

(Unaudited)

<S>	<C> Three Months Ended March 31, 2000	<C> Three Months Ended March 31, 1999
NET SALES	$ 6,614,786	$ 6,136,902
COST OF SALES	2,274,928	2,052,650
GROSS PROFIT	4,339,858	4,084,252
OPERATING EXPENSES:		
Sales and marketing	6,679,656	6,011,413
Administration	1,758,799	1,470,864
TOTAL OPERATING EXPENSES	8,438,455	7,482,277
LOSS FROM OPERATIONS	(4,098,597)	(3,398,025)
INTEREST and OTHER INCOME	175,159	356,689
LOSS BEFORE TAXES	(3,923,438)	(3,041,336)
INCOME TAX BENEFIT	--	(1,186,122)
NET LOSS	($ 3,923,438)	($ 1,855,214)

Loss per common share:

Basic	($ 0.38)	($ 0.15)
Diluted	($ 0.38)	($ 0.15)
Weighted average common shares		
Basic	10,349,731	12,279,450
Diluted	10,349,731	12,279,450

</TABLE>

See accompanying notes to financial statements

<TABLE>
<CAPTION>

THE QUIGLEY CORPORATION

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Unaudited)

	Three Months Ended	
	March 31, 2000	March 31, 1999
<S>	<C>	<C>
NET CASH FLOWS FROM OPERATING ACTIVITIES	($ 1,807,434)	$ 942,827
CASH FLOWS USED IN INVESTING ACTIVITIES:		
Capital expenditures	(76,952)	(24,278)
Patent rights and other assets	--	(33,030)
NET CASH FLOWS USED IN INVESTING ACTIVITIES	(76,952)	(57,308)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Tax benefits from stock options, warrants and common stock	--	250,808
Proceeds from exercises of options and warrants	--	375,000
Repurchase of Common stock	--	(6,150,258)
NET CASH FLOWS FROM FINANCING ACTIVITIES	--	(5,524,450)
NET DECREASE IN CASH	(1,884,386)	(4,638,931)
CASH & CASH EQUIVALENTS, BEGINNING OF PERIOD	13,990,475	28,331,765
CASH & CASH EQUIVALENTS, END OF PERIOD	$ 12,106,089	$ 23,692,834

</TABLE>

See accompanying notes to financial statements

THE QUIGLEY CORPORATION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATIONAL AND GENERAL

The Quigley Corporation (the "Company"), organized under the laws of the state of Nevada, is primarily engaged in the development, manufacturing, and marketing of health products that include homeopathic cold remedies. The products developed are being offered to the general public. For the fiscal periods presented, the Company's proprietary "Cold-Eeze(R)" products contribute the majority of revenues and profits.

In the last half of 1998, the Company launched Cold-Eeze(R) in a sugar free version of the product to benefit diabetics and other consumers concerned with their sugar intake. Late in the fourth quarter of 1998, the Company launched a bubble gum version of Cold-Eeze(R) and a dietary supplement product.

Cold-Eeze(R) products are based upon a proprietary zinc gluconate glycine formula which, in two double blind studies have been shown to reduce the severity and duration of common cold symptoms by nearly half. The results of the latest randomized double-blind placebo-controlled study of the common cold were published in 1996 in the Annals of Internal Medicine - Vol. 125 No 2. Research is continuing on this product in order to maximize its full potential use by the general public.

The Company has an exclusive agreement for worldwide representation, manufacturing, marketing and distribution rights for the zinc gluconate glycine lozenge formulation, known as "Cold-Eeze(R)", which is patented in the United States, United Kingdom, Sweden, France, Italy, Canada, Germany, and pending in Japan. In 1996, the Company also acquired exclusive license for a United States zinc gluconate use patent number RI 33,465 from the patent holder. This use patent gives the Company exclusive rights to both the use and formulation patents on zinc gluconate for reducing the duration and severity of common cold symptoms.

The business of the Company is subject to federal and state laws and regulations adopted for the health and safety of users of the Company's products. Cold-Eeze(R) is a homeopathic remedy that is subject to regulations by various federal, state and local agencies, including the FDA and the Homeopathic Pharmacopoeia of the United States.

The Company competes with suppliers varying in range and size in the cold remedy products arena. Cold-Eeze(R) which has been clinically proven, offers a significant advantage over other suppliers in the over-the-counter cold remedy market. The management of the Company believes there should be no future impediment on the ability to compete in the marketplace now, or in the immediate future, since factors concerning the product, such as, price, product quality, availability, reliability, credit terms, name recognition, delivery and support are all properly positioned. The Company has several Broker, Distributor and Representative Agreements, both nationally and internationally and the product is distributed through numerous independent and chain drug and discount stores throughout the United States. During 1998, the Company commenced international sales to Canada and the Peoples' Republic of China.

The Company continues to use the resources of independent national and international brokers to represent the Company's Cold-Eeze(R) and Bodymate(TM) products, thereby saving capital and other ongoing expenditures that would otherwise be incurred.

Different manufacturing sources are used for the production of the Cold-Eeze(R) bubble gum and sugarfree products and the same manufacturer produces the Cold-Eeze(R) lozenge and Bodymate(TM) products. In addition, the lozenge and Bodymate(TM) manufacturer commenced manufacturing exclusively for the Company in 1997.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The consolidated Balance Sheet as at March 31, 2000, the consolidated Statements of Income for the three month periods ended March 31, 2000 and 1999, and the consolidated Statements of Cash Flows for the three month periods ended March 31, 2000 and 1999, have been prepared without audit. In the opinion of management, all adjustments necessary to present fairly the consolidated financial position, consolidated results of operations and consolidated cash flows, for the periods indicated, have been made. All adjustments made were of a normal recurring nature.

The consolidated financial statements include the accounts of The Quigley Corporation and Darius International Inc. a new wholly-owned subsidiary which was formed in January 2000 to implement alternative methods of marketing and distribution for existing and new product lines. All inter-company transactions and balances have been eliminated.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles, have been condensed or omitted. It is suggested that these financial statements be read in conjunction with the financial statements and accompanying notes for the fiscal year ended December 31, 1999, in the Company's Form 10-K.

Concentration of Risks

Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of cash, investments and trade accounts receivable.

The Company maintains cash and cash equivalents with three major financial institutions. Since the Company maintains amounts in excess of guarantees provided by the Federal Depository Insurance Corporation, the Company performs periodic evaluations of the relative credit standing of these financial institutions and limits the amount of credit exposure with any one institution.

The Company currently uses three separate suppliers to produce Cold-Eeze(R) in lozenge, bubble gum, and sugar free tablet form. The Bodymate(TM) product and the Cold-Eeze(R) lozenge are manufactured by a third party manufacturer that produces exclusively for the Company. Substantially all of the Company's revenues are currently generated from the sale of the Cold-Eeze(R) lozenge product. The other forms are manufactured by third parties that produce a variety of other products for other customers. Should these relationships terminate or discontinue for any reason, the Company has formulated a contingency plan in order to prevent such discontinuance from materially affecting the Company's operations. Any such termination may, however, result in a temporary delay in production until the replacement facility is able to meet the Company's production requirements.

Raw material used in the production of the product is available from numerous sources. Currently, it is being procured from a single vendor in order to secure purchasing economies. In a situation where this one vendor is not able to supply the contract manufacturer with the ingredients, other sources have been identified.

Business Segments and Related Information

Statement of Financial Accounting Standard ("SFAS") No. 131, "Disclosure about Segments of an Enterprise and Related Information," requires public companies to report certain information about operating segments within their financial statements. The Company had international sales in 2000 to date and 1999, the resulting revenues relating to which are not considered material. During the remainder of 2000, the Company expects further international activities that may require additional disclosures in compliance with the requirements of the Standard.

NOTE 3 - TRANSACTIONS AFFECTING STOCKHOLDERS' EQUITY

Since the inception of the stock buy-back program in January 1998, the Board subsequently increased the authorization on four occasions, for a total authorized buy-back of 4,000,000 shares or approximately 30% of the previous shares outstanding. Such shares are reflected as treasury stock and will be available for general corporate purposes. From the initiation of the plan, 3,994,791 shares have been repurchased at a cost of $23,899,226 or an average cost of $5.98 per share. There were no buy-backs during the first three months of 2000.

At March 31, 2000, there were 4,272,400 unexercised and vested options and warrants of the Company's stock available for exercise with an additional 100,000 options awarded which are subject to vesting requirements.

NOTE 4 - INCOME TAXES

Certain exercises of options and warrants, and restricted stock issued for services that became unrestricted during various periods, resulted in reductions to taxes currently payable and a corresponding increase to additional-paid-in-capital totaling $14,660,288 for the years ended December 31, 1999, 1998, and 1997. The tax benefit effect of option and warrant exercises during 1999 was $697,208, however, this benefit is being deferred because of a net operating loss carry-forward for tax purposes ("NOLs") that occurred during the fourth quarter of 1999 from a cumulative effect of deducting a total value of $42,800,364 attributed to these options, warrants and unrestricted stock deductions from taxable income during the tax years 1997 and 1998. The net operating loss carry-forwards arising from the option, warrant and stock activities approximate $7.4 million for federal purposes, which will expire in 2019 and $13.6 million for state purposes, which will expire in 2009. Until sufficient taxable income to offset the temporary timing differences attributable to operations and the tax deductions attributable to option, warrant and stock activities are assured, a deferred tax asset of $3,818,707 equaling the valuation allowance is being provided. The three months period ended March 31, 2000 losses are reflected at 39% for both the increase in Deferred taxes and the Valuation Allowance. Until profits become available, the overall effective tax rate for 2000 will be 0% as compared to the previous effective tax rate of 39%.

NOTE 5 - EARNINGS PER SHARE

Basic earnings per share ("EPS") excludes dilution and is computed by dividing income available to Common Stockholders by the weighted average number of common shares outstanding for the period. Diluted EPS reflects the potential dilution that could occur if securities or other contracts to issue Common Stock were exercised or converted into Common Stock or resulted in the issuance of Common Stock that then shared in the earnings of the entity. Diluted EPS also utilizes the treasury stock method that prescribes a theoretical buy-back of shares from the theoretical proceeds of all options and warrants outstanding during the period. Since there is a large number of options and warrants outstanding, fluctuations in the actual market price can have a varying of results for each period presented. Since the periods presented reflect losses, no effect was given for options and warrants because the result would be anti-dilutive.

A reconciliation of the applicable numerators and denominators of the income statement periods presented is as follows (millions, except earnings per share amounts):

<TABLE>
<CAPTION>

	Three Months Ended March 31, 2000			Three Months Ended March 31, 1999		
	Income	Shares	EPS	Income	Shares	EPS
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Basic EPS	($3.9)	10.3	($0.38)	($1.9)	12.3	($0.15)
Dilutives:						
Options/Warrants	-	-		-	-	
Diluted EPS	($3.9)	10.3	($0.38)	($1.9)	12.3	($0.15)

</TABLE>

NOTE 6 - RELATED PARTY TRANSACTIONS

In the ordinary course of business, the Company has sales brokerage and other arrangements with entities whose major stockholders are also stockholders of The Quigley Corporation, or are related to major stockholders of the Company. Commissions and other items paid or payable under such arrangements amounted to approximately $111,983 and $111,321, respectively, for the three months periods ended March 31, 2000 and 1999.

The Company is in the process of acquiring licenses in certain countries through related party entities. For the three month periods ended March 31, 2000 and 1999, fees amounting to $44,838 and $10,000, respectively, have been paid to a related entity to obtain such licenses.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The Company maintains certain royalty and founders commission agreements with the developers, licensors, founders, and consultants for the Cold-Eeze(R) products. These payments are 13% of sales collected less certain deductions. Of this percentage, a three percent royalty of sales collected less certain deductions is payable to the patent holder whose agreement

expires in 2002, a three percent royalty of sales collected less certain deductions is payable to the developer of the product formulation together with a two percent consulting fee based on an agreement that expires in 2007. Additionally, a founders' commission is payable totaling 5% of sales collected less certain deductions, which is shared by two of the officers whose agreements expire in 2005.

The Company has remaining contractual commitments for advertising and other purchases amounting to approximately $920,000.

The Company has a revolving line of credit with a commercial bank for $10 million to be used for general corporate purposes. This facility is collateralized by accounts receivable and inventory, and renews in May 2000, with interest accruing at the Prime Rate, or 225 basis points above the Eurodollar Rate, each to move with the respective base rate. There were no borrowings under this line during the three-month period ended March 31, 2000.

The Company is subject to legal proceedings and claims noted in Part II, "Other Information", Item I, Legal Proceedings, and claims which have arisen in the ordinary course of its business. Although there can be no assurance as to the ultimate disposition of these matters, it is the opinion of the Company's management based upon the information available at this time, that the expected outcome of these matters, individually or in the aggregate, will not have a material adverse effect on the financial position, results of operations or cash flows of the Company.

Item 2: Management's Discussion and Analysis of Financial Condition and Results of Operations

In addition to historical information, this Report contains forward-looking statements. These forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from those reflected in these forward-looking statements. Factors that might cause such a difference include, but are not limited to management of growth, competition, pricing pressures on the Company's product, industry growth and general economic conditions. Readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's opinions only as of the date hereof. The Company undertakes no obligation to revise or publicly release the results of any revision to these forward-looking statements. The Company is subject to a variety of additional risk factors more fully described in the Company's annual report on Form 10-K filed with the Securities and Exchange Commission.

Overview
- --------

Revenues for the three month periods ended March 31, 2000 and 1999 were $6,614,786 and $6,136,902, respectively. The first quarter of 2000 reflects a $477,884 or 7.8% increase in revenues over the 1999 comparable period. There are continuing indications that prior overstocking by our customers has been considerably reduced. As a result of many zinc products exiting the marketplace in the last number of months, Cold-Eeze(R) now has more visibility as the original clinically proven zinc product on the market, effective in reducing the severity and duration of symptoms of the common cold. Throughout the quarter, the Company has attempted to counteract the efforts by the media and all other sources to discredit Cold-Eeze(R). The market place continues to alter its complexion through mergers and consolidation as is evident in other sectors of the economy.

In conjunction with the foregoing consumer misconception and the low consumer use of Cold-Eeze(R) (approximately 4% of US household population), a substantial investment in advertising initiated in 1998 continued until March 2000. This investment was necessary to establish brand awareness for Cold-Eeze(R) and also to promote new product introductions of Cold-Eeze(R) sugar free, Cold-Eeze(R) Bubble gum and Bodymate(TM).

The advertising program also involved substantial retail support in the product sell-through to the consumer during the first quarter of 2000. The advertising cost approximated $6.0 million for the three months ended March 31, 2000 as compared with approximately $5.6 million for the comparable period in 1999, substantially contributing to the net loss of ($3,923,438) for the three months ended March 31, 2000 as compared to a net loss of ($1,855,214) for the three months ended March 31, 1999. The net loss for the three months period ended March 31, 2000 is not tax effected for the potential benefit, which cannot be reflected until the Company returns to profitability. Therefore, consistent comparisons for the periods reflect a loss, before income tax benefit, of ($3,923,438) for the three months period ended March 31, 2000 and a loss, before income tax benefit, of ($3,041,336) for the three months ended March 31, 1999.

The Company continues to use the resources of a contract manufacturer and independent national and international brokers to represent the Company's Cold-Eeze(R) and Bodymate(TM) products, thereby saving capital and other ongoing expenditures that would otherwise be incurred.

Different manufacturing sources are used for the production of the

Cold-Eeze(R) bubble gum and sugar free products with the same manufacturer producing the Cold-Eeze(R) lozenge and Bodymate(TM) products. In addition, the lozenge and Bodymate(TM) manufacturer commenced manufacturing exclusively for the Company in 1997, thereby increasing their output and the availability of the product. All three manufacturing sites have the capacity to respond quickly to market requirements.

Results of Operations

Three months ended March 31, 2000 compared to three months ended March 31, 1999

For the three months ended March 31, 2000, the Company reported revenues of $6,614,786 and a net loss of ($3,923,438) as compared to revenue of $6,136,902 and a net loss of ($1,855,214), for the comparable period ended March 31, 1999. The first quarter results have been supported by indications that prior overstocking by our customers has been significantly reduced and by the sales resulting from Cold-Eeze(R) bubble gum.

The net loss in quarter 1, 2000 is not tax effected for the potential benefit, which cannot be reflected until the Company returns to profitability. Therefore, consistent comparisons for the periods reflect a loss, before income tax benefit, of ($3,923,438) for the three months period ended March 31, 2000 and a loss, before income tax benefit, of ($3,041,336) for the three months ended March 31, 1999.

Cost of Sales as a percentage of net sales for the three months ended March 31, 2000 was 34.4% compared to 33.4% for the comparable period ended March 31, 1999. Increased international activity and greater sales of Cold-Eeze(R) bubble gum in 2000 over 1999, both of which carry a higher cost of goods contributed to the higher cost of sales.

For the three months ended March 31, 2000, total operating expenses were $8,438,455 compared to $7,482,277 for the comparable period ended March 31, 1999. The operating expenses increase reflects the necessity to support the products with adequate promotional expenditure in order to establish and promote the Cold-Eeze(R) brand including new products introduced in late 1998.

During the three months ended March 31, 2000, the major operating expenses of delivery, salaries, brokerage commissions, promotion, advertising, and legal costs accounted for $7,301,472 (87%) of total operating costs. The remaining items for this period remained relatively fixed in that they do not follow sales trends. These expense categories for the comparable period in 1999 accounted for $6,731,161 (90%) of total operating costs.

Liquidity and Capital Resources

The total assets of the Company at March 31, 2000 and December 31, 1999 were $26,767,257 and $33,271,056, respectively. Working capital decreased to $19,820,017 from $23,620,669 during the period. The significant movement within total assets represents the reduction in accounts receivable of $4,406,431, cash and cash equivalents decreasing by $1,884,386, prepaid expenses and other current assets increasing by $62,027 and inventory decreasing by $152,223. From a working capital perspective, accounts payable, accrued royalties and sales commissions were reduced over the period by $83,087 and $644,572 respectively while the advertising accrual decreased by $1,771,373. Total cash balances at March 31, 2000 were $12,106,089, as compared to $13,990,475 at December 31, 1999.

The Company believes that its increased marketing efforts and increased national publicity concerning the Cold-Eeze(R) products, the Company's increased manufacturing availability, newly available products, further growth in international sales together with its current working capital should provide an internal source of capital to fund the Company's business operations. In addition to anticipated funding from operations, the Company may raise capital through the issuance of equity securities to finance anticipated growth.

Notwithstanding current period negative cash flows from operations, management believes amounts of cash on hand combined with credit line availability, provide adequate liquidity to support future operations. Any challenge to the Company's patent rights could have a material adverse effect on future liquidity of the Company; however, the Company is not aware of any condition that would make such an event probable.

The Company has a revolving line of credit with a commercial bank for $10 million to be used for general corporate purposes. This facility is collateralized by accounts receivable and inventory, and renews in May 2000, with interest accruing at the Prime Rate, or 225 basis points above the Eurodollar Rate, each to move with the respective base rate. There were no borrowings under this line during the three month period ended March 31, 2000.

Capital Expenditures

Since the Cold-Eeze(R) and Bodymate(TM) products are manufactured for the Company by an outside source, capital expenditures during 2000 are not anticipated to be material.

Item 3: Quantitative and Qualitative Disclosure about Market Risk

Not Applicable

Part II. Other Information

Item 1. Legal Proceedings

The Company is subject to other legal proceedings and claims which have arisen in the ordinary course of its business. Although there can be no assurance as to the ultimate disposition of these matters, it is the opinion of the Company's management based upon the information available at this time, that the expected outcome of these matters, individually or in the aggregate, will not have a material adverse effect on the Company 's financial position, results of operations or liquidity.

Item 2. Changes in Securities

None

Item 3. Defaults Upon Senior Securities

None

Item 4. Submission of Matters to a Vote of Security Holders

None

Item 5. Other Information

None

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits

Exhibit 27 - Financial Data Schedule

b) Reports on Form 8-K

On March 7, 2000, the Registrant filed a Current Report on Form 8-K for the following event:

The Company reported under:

Item 5. Other Events

On March 1, 2000, Mr. Gurney P. Sloan resigned as a member of the Registrant's board of directors. Mr. Sloan had served as a director since December 1997. Mr. Sloan resigned for personal reasons and to pursue other professional interests.

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 thereunto duly authorized.

THE QUIGLEY CORPORATION

By: /s/George J. Longo

George J. Longo
Vice President,
Chief Financial Officer

Date: May 4, 2000

<TABLE> <S> <C>

<ARTICLE> 5

<CIK>	0000868278
<NAME>	E.Kaytes
<MULTIPLIER>	1
<CURRENCY>	U.S.Dollars
<S>	<C>
<PERIOD-TYPE>	3-MOS
<FISCAL-YEAR-END>	DEC-31-2000
<PERIOD-START>	JAN-1-2000
<PERIOD-END>	MAR-31-2000
<EXCHANGE-RATE>	1
<CASH>	12,106,089
<SECURITIES>	0
<RECEIVABLES>	3,396,017
<ALLOWANCES>	1,162,761
<INVENTORY>	6,017,782
<CURRENT-ASSETS>	24,295,103
<PP&E>	2,335,633
<DEPRECIATION>	368,401
<TOTAL-ASSETS>	26,767,257
<CURRENT-LIABILITIES>	4,475,086
<BONDS>	0
<PREFERRED-MANDATORY>	0
<PREFERRED>	0
<COMMON>	7,415
<OTHER-SE>	22,284,756
<TOTAL-LIABILITY-AND-EQUITY>	26,767,257
<SALES>	6,614,786
<TOTAL-REVENUES>	6,614,786
<CGS>	2,274,928
<TOTAL-COSTS>	8,438,455
<OTHER-EXPENSES>	0
<LOSS-PROVISION>	0
<INTEREST-EXPENSE>	0
<INCOME-PRETAX>	(3,923,438)
<INCOME-TAX>	0
<INCOME-CONTINUING>	(3,923,438)
<DISCONTINUED>	0
<EXTRAORDINARY>	0
<CHANGES>	0
<NET-INCOME>	(3,923,438)
<EPS-BASIC>	(0.38)
<EPS-DILUTED>	(0.38)

</TABLE>