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OCT 2006
LORETTA A. PRESKA
U. S. DISTRICT JUDGE
E.D. N. Y.

Lawrence V. Gelber
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October 5, 2006

VIA HAND DELIVERY

Honorable Loretta A. Preska
United States District Judge
United States District Court for the Southern
District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 1610
New York, New York 10007-1312

Re: Quigley Company, Inc., et al, Case No. 1:06-cv-3077 (LAP):
Quigley Company, Inc. (Ch. 11 Case No. 04-15739) (SMB)

Dear Judge Preska:

We refer to the Court's order, dated August 25, 2006, (i) holding in abeyance the April 19, 2006 motion of Quigley Company, Inc. ("Quigley"), debtor and debtor in possession in the above-referenced chapter 11 case, and its corporate parent Pfizer Inc. ("Pfizer"), seeking partial withdrawal of the reference of Quigley's chapter 11 case to allow this Court to issue an order confirming Quigley's plan of reorganization under Bankruptcy Code section 524(g)(3)(A) (the "Motion"); and (ii) requesting that the parties confer and inform the Court by letter of the status of proceedings in this case.

As we previously advised the Court, the bankruptcy court issued a memorandum opinion on August 9, 2006 regarding the appropriate means of tabulating the votes cast by certain holders of asbestos personal injury claims to accept or reject Quigley's Plan. Quigley and Pfizer moved on August 21, 2006 for reconsideration of the bankruptcy court's August 9 order. On September 28, 2006, the bankruptcy court denied the reconsideration motion.

In its August 9 ruling, the bankruptcy court determined that, under its adopted tabulation methodology, the class of asbestos personal injury claims had not accepted Quigley's plan. Subsequently, in connection with their reconsideration motion, Quigley and Pfizer submitted to the bankruptcy court a revised tabulation of votes that Quigley and Pfizer believe reflects an acceptance of Quigley's plan by the class of asbestos personal injury claimants. The bankruptcy court noted at a September 28 status conference that the revised tabulation gives rise to a disputed fact issue as to whether the class of asbestos personal injury claims is an accepting class, which must be resolved before Quigley's plan can be confirmed. As of this date, it remains to be determined by the bankruptcy court whether or not, under the tabulation methodology

adopted in its August 9 order, the class of asbestos personal injury claimants has accepted Quigley's plan.

The bankruptcy court has scheduled a case status conference for October 18, 2006, at which the parties will discuss with the bankruptcy court how best to proceed with Quigley's chapter 11 case in light of the August 9 order. Accordingly, the parties request that this Court continue to hold the Motion in abeyance until the October 18 status conference with the bankruptcy court occurs.

We are available at the Court's convenience to discuss, or to respond to any questions the Court may have, regarding this matter.

Respectfully,

Lawrence V. Gelber

Enclosure

cc: Elihu Inselbuch, Esq.
Ronald E. Reinsel, Esq.
Tracy Hope Davis, Esq.
Scott E. Ratner, Esq.
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Robert W. Dremluk, Esq.
Michael L. Cook

SO ORDERED

Loretta A Preska

U.S.D.J.

October 12, 2006