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U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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November 22, 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

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11/27/06

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 October 12, 2006, 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").

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 connection with their reconsideration motion, Quigley and Pfizer submitted to the bankruptcy court a revised tabulation of votes in accord with the bankruptcy court's August 9 ruling, which 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.

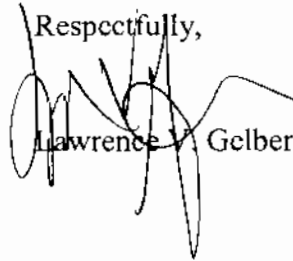
Accordingly, on November 3, 2006, the bankruptcy court entered a scheduling order to govern discovery with respect to the tabulation issue. Pursuant to the order, the parties must complete discovery by December 31, and the bankruptcy court will hold a January 9, 2007

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status conference to set pre-trial procedures and to schedule an evidentiary hearing on the matter. Accordingly, the parties respectfully request that this Court continue to hold the Motion in abeyance until the January 9 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

cc: Elihu Inselbuch, Esq.  
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**DO NOT WRITE**

  
**LORETTA A. PRESKA**  
**UNITED STATES DISTRICT JUDGE**

November 27, 2006