



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

March 1, 2011

Eric A. Rose, M.D.
Chief Executive Officer
SIGA Technologies, Inc.
35 East 62nd Street
New York, NY 10065

Re: SIGA Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 10, 2010
File No. 000-23047

Dear Dr. Rose:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director