

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 6, 2009

Ms. Ayelet Dugary  
Acting Chief Financial Officer  
SIGA Technologies, Inc.  
420 Lexington Avenue, Suite 408  
New York, NY 10170

**Re: SIGA Technologies, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed March 13, 2008**  
**Form 10-Q for the Quarterly Period Ended September 30, 2008**  
**Filed on November 6, 2008**  
**Form DEF 14A**  
**Filed on April 9, 2008**  
**File No. 000-23047**

Dear Ms. Dugary:

We have completed our review of your Forms 10-K, 10-Q and DEF 14A and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief