



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2020

Daniel J. Luckshire  
Executive Vice President and Chief Financial Officer  
SIGA TECHNOLOGIES INC  
31 East 62nd Street  
New York, NY 10065

**Re: SIGA TECHNOLOGIES INC**  
**Form 10-K**  
**For the Year Ended December 31, 2019**  
**File No. 001-38436**

Dear Mr. Luckshire:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences