



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

DIVISION OF  
CORPORATION FINANCE

February 18, 2020

Via E-mail

Daniel J. Luckshire  
Chief Financial Officer  
Siga Technologies, Inc.  
31 East 62nd Street  
New York, NY 10065

**Re: Siga Technologies, Inc.  
Form 10-Q for the quarterly period ended September 30, 2019  
Exhibit No. 10.1 - Amendment of Solicitation/Modification of Contract 0003, dated  
September 9, 2019, to Agreement, dated September 10, 2018 by and between SIGA  
and the Biomedical Advanced Research and Development Authority of the United  
States Department of Health and Human Services  
Filed November 5, 2019  
File No. 001-38436**

Dear Mr. Luckshire:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance