



DIVISION OF
CORPORATION FINANCE

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

April 5, 2011

Via Facsimile
Edwin Morrow
Chief Executive Officer
SIGA Resources, Inc.
1002 Ermine Court
South Lake Tahoe, CA 96150

Re: SIGA Resources, Inc.
Form 10-K for Fiscal Year Ended July 31, 2010
Filed November 12, 2010
File No. 0-52814

Dear Mr. Morrow:

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

Sincerely,

/s/ Mark C. Shannon -for-

H. Roger Schwall
Assistant Director