



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2014

Via U.S. Mail

Bob Hogarth  
Chief Executive Officer  
Siga Resources, Inc.  
123 West Nye  
Carson City, NV 89706

**Re: Siga Resources, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2013  
Filed December 6, 2013  
File No. 000-52814**

Dear Mr. Hogarth:

We issued comments on the above captioned filing on June 16, 2014. On July 23, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Suying Li at (202) 551-3335 or Raj Rajan at (202) 551-3388 if you have any questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining