

SIGA TECHNOLOGIES INC
Form NT 10-Q
May 13, 2013
United States
Securities and Exchange Commission
Washington, D.C. 20549

FORM 12b-25

Notification of Late Filing

(Amendment No. 0)*

OMB Number 3235-0058
SEC File Number
CUSIP Number

Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form
N-CSR N-SAR

For Period Ended: May 10, 2013

(Check one):
Transition Report on Form 10-K
Transition Report on Form 20-F
Transition Report on Form 11-K
Transition Report on Form 10-Q
Transition Report on Form N-SAR

For the Transition Period
Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

Part I - Registrant Information

SIGA TECHNOLOGIES INC
Full Name of Registrant
N/A
Former Name if Applicable
660 Madison Avenue, Suite 1700
Address of Principal Executive Office (*Street and Number*)
New York, NY 10065
City, State and Zip Code

Part II - Rules 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed.(Check box if appropriate.)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense.
- √ (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

Part III - Narrative

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q,10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

As previously disclosed in our Current Report on Form 8-K, filed with the United States Securities and Exchange Commission on May 10, 2013, management has determined that the Company's previously issued consolidated financial statements for the years ended December 31, 2011 and 2010 are no longer appropriate to rely upon because they failed to account for certain outstanding warrants to purchase common stock as liabilities rather than equity and to account for non-cash charges resulting from required periodic "mark-to-market" adjustments of warrants. As announced, the Company is currently preparing an amendment to its previously filed annual report on Form 10-K for the year ended December 31, 2012 in order to restate its financial statements for each of the years ended December 31, 2011 and December 31, 2010. As the first quarter 10-Q will incorporate information that will be in the amended Form 10-K, the Company could not file its first quarter 10-Q within the prescribed time limits without unreasonable effort or expense. We expect to file our first quarter 10-Q within the time period permitted by Rule 12b-25.

Cautionary Note Regarding Forward Looking Statements

This Form 12b-25 contains certain "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, as amended. Forward-looking statements are subject to various known and unknown risks and uncertainties and we caution you that any forward-looking information provided by us or on our behalf is not a guarantee of future performance. Our actual results could differ materially from those anticipated by such forward-looking statements due to a number of factors, some of which are beyond our control, including, but not limited to, those uncertainties and risk factors detailed from time to time in reports filed by us with the Securities and Exchange Commission, including our most recent reports on Forms 10-K and 10-Q.

Part IV - Other Information

1. Name and telephone number of person to contact in regard to this notification

Daniel J. Luckshire	(212)	672-9100
(Name)	(Area Code)	(Telephone Number)

2. Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period

that the registrant was required to file such report(s) been filed?

Yes No

If answer is no, identify report(s).

3. Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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SIGA Technologies, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized

Date: 05-10-2013 By /s/ Daniel J. Luckshire Title: Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

Attention

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).