

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

Siga Resources Inc.

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SIC: **1000** Metal mining

Mailing Address
*1002 ERMINE COURT
SOUTH LAKE TAHOE CA
96150*

Business Address
*1002 ERMINE COURT
SOUTH LAKE TAHOE CA
96150
530-577-4141*

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) January 9, 2013

SIGA RESOURCES, INC.

(Exact name of registrant as specified in its charter)

Nevada (State or other jurisdiction of incorporation)	333-145879 (Commission File Number)	74-3207964 (IRS Employer Identification No.)
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PO Box 541182 (Address of principal executive offices)	77254 (Zip Code)
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(281) 256-5417
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a -12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d -2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e -4(c))

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

- (a) Previous independent registered public accounting firm
 - (i) On December 17, 2012, Siga Resources, Inc., (the "Company") formally informed Madsen & Associates CPAs, Inc. of their dismissal as the Company's independent registered public accounting firm.

- (ii) The reports of Madsen & Associates CPAs, Inc. on the Company's financial statements as of and for the years ended July 31, 2011 and 2010, and for the period January 18, 2007 (date of inception) to July 31, 2011, contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle except to indicate that there was substantial doubt about the Company's ability to continue as a going concern.
 - (iii) The Company's Board of Directors participated in and approved the decision to change independent registered public accounting firms.
 - (iv) During the years ended July 31, 2011 and 2010, and through December 17, 2012, there have been no disagreements with Madsen & Associates CPAs, Inc. on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of Madsen & Associates CPAs, Inc. would have caused them to make reference thereto in connection with their report on the financial statements for such years.
 - (v) The Company has requested that Madsen & Associates CPAs, Inc. furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements.
- (b) New independent registered public accounting firm
- (1) On December 17, 2012, the Company engaged Sadler, Gibb & Associates, L.L.C. as its new independent registered public accounting firm. During the years ended July 31, 2011 and 2010, and through December 17, 2012, the Company had not consulted with Sadler, Gibb & Associates, L.L.C. regarding any of the following:
 - (i) The application of accounting principles to a specific transaction, either completed or proposed;
 - (ii) The type of audit opinion that might be rendered on the Company's consolidated financial statements, and none of the following was provided to the Company: (a) a written report, or (b) oral advice that Sadler, Gibb & Associates, L.L.C. concluded was an important factor considered by the Company in reaching a decision as to accounting, auditing or financial reporting issue; or
 - (iii) Any matter that was subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

16.1 Letter of Madsen & Associates CPAs, Inc. dated January 9, 2013.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Siga Resources, Inc.

/s/ Bob Hogarth

Bob Hogarth
CEO

Date: January 9, 2013

January 9, 2013

Securities and Exchange Commission
100 F Street, NW
Washington, D.C. 20549

Re: Siga Resources, Inc.

We have read the statements included under Item 4.01 of Form 8-K to be filed by Siga Resources, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/ Madsen & Associates CPA's, Inc.

Madsen & Associates CPA's, Inc.
Murray, UT 84107