



INTERIM CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2007

(Expressed in Canadian Dollars)

The unaudited consolidated financial statements, and accompanying notes to the financial statements, for the period ended June 30, 2007, have not been reviewed by the Company's auditors.

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Description of Business and Report Date

Atna Resources Ltd. (the "Company") is engaged in the exploration and development of gold properties primarily in the United States. The Company also has properties in Canada and Chile. The Company is a reporting issuer in British Columbia, Alberta, Ontario and Nova Scotia and trades on the TSX Exchange under the symbol "ATN". The following discussion and analysis of the financial position and results of operations for the Company speaks only as to August 7, 2007 (the "Report Date") and should be read in conjunction with the interim consolidated financial statements and the notes thereto for the six months ended June 30, 2007, which have been prepared in accordance with Canadian generally accepting accounting principles.

Additional information relating to the Company, including audited financial statements and the notes thereto for the years ended December 31, 2006 and 2005, can be viewed on SEDAR at www.sedar.com.

Highlights

- Pinson Property:
 - Pinson Mining Company (PMC) advised the Company that exploration and development work will begin on the Pinson property in August.
 - Resource estimate revised to include drill holes and assays completed subsequent to the January 2006 resource estimate, significantly increasing the amount of gold in all categories.
- Beowawe Property: 6,000-foot drill program completed; anomalous gold in all drill holes, but insufficient values to warrant maintaining the property; option agreements have been terminated.
- Clover Property: Meridian Gold completed ground exploration; multiple targets being permitted for drilling in 3rd and 4th quarters, 2007.
- Jarbidge Property: drilling began in June with 2 rigs operating; 10,000 to 12,000 feet planned.

Exploration Activities

Pinson Property, Nevada

Pinson Mining Company (PMC), an affiliate of Barrick Gold Corporation, has informed the Company of its intent to commence a work program at the property in the third quarter of 2007. PMC stated that work will consist of underground development and surface and underground drilling to further delineate the mineral resource defined by the Company during the course of making its earn-in expenditures on the property. Drilling of other exploration targets separate from the defined deposit will also be conducted.

The Company revised the Pinson resource estimate to include drill holes and assays completed subsequent to the January 2006 resource estimate, significantly increasing the amount of gold in all categories. The revised estimate resulted in a significant increase in the total gold resource and in the transfer of additional mineralization from the inferred category to the measured and indicated categories. The Measured + Indicated categories increased by 50% from 712,600 ounces to 1,063,000 ounces at an average grade of 0.42 ounces gold per ton. Inferred resources increased by 9% from 1,053,700 ounces to 1,146,600 ounces with an average grade of 0.34 ounces gold per ton. The revised estimate is shown in the following table:

Resources Summary (RF, CX, Ogee, CX-West)

| | <i>Tons*</i> | <i>Grade (Au opt)</i> | <i>Contained Au*</i> |
|------------------|------------------|-----------------------|----------------------|
| <i>Measured</i> | 1,152,400 | 0.454 | 523,200 |
| <i>Indicated</i> | 1,353,500 | 0.399 | 540,600 |
| M + I | 2,505,000 | 0.424 | 1,063,000 |
| <i>Inferred</i> | 3,374,500 | 0.340 | 1,146,600 |

(Cut-off grade = 0.20opt Au)

* Columns do not add up due to rounding

More details are available in the Company's news release dated July 11, 2007, which is posted on the Company's website, and in a full technical report filed on SEDAR

The Company has earned a 70% interest in the Pinson property; PMC has a 30% interest. PMC may increase its interest to 70% and reduce the Company's interest to 30% by spending US\$30 million to advance exploration and development of the property before April 6, 2009. If PMC fails to complete the earn-back expenditure within the specified time, the Company will assume operatorship and the project will proceed as an Atna (70%), PMC (30%) joint venture.

Beowawe Property, Nevada

The Company completed a 6,205 foot reverse circulation rotary drill program on May, 2007 which tested targets characterized by anomalous gold, epithermal quartz veining, sinters, and high level argillic alteration. Six holes drilled to depths of 745 to 1,335 feet cut broad zones of epithermal alteration including silicification, disseminated pyrite, argillization, and quartz-chalcedony veining within volcanoclastic rocks. Analytical results were anomalous in gold in all drill holes with a maximum value of 1.24 grams/tonne gold over five feet. However, the work failed to identify bonanza-grades or new areas with significant potential. Therefore, the Company terminated the options on the properties in May 2007.

Clover Property, Nevada

Meridian Minerals carried out geological mapping and geochemical surveying on the Clover property. A number of areas were confirmed as drill targets. Meridian is permitting and looking for a drill contractor to test the Clover Hill area during the third or fourth quarter of 2007. Clover Hill is an area where operators previously cut strong gold mineralization.

Clover is a low-sulphidation, vein-hosted, epithermal gold prospect located in Nevada's Midas mining district within the prospective Northern Nevada Rift. Clover's geologic setting is similar to Newmont's Ken Snyder (Midas) mine (1999 published reserves of 2.8 M tons averaging 1.01 oz/ton Au, 11.6 oz/ton Ag). Targets that require follow-up work include a geophysical anomaly in the Jake Creek structural corridor near the occurrence of high-grade (0.90 oz/ton Au) gold bearing float and high-grade gold intersections from previous drilling at Clover Hill (0.74 oz/ton Au over 31.8 ft., 0.23 oz/ton Au over 25 ft., and 0.29 oz/ton Au over 10 ft.).

Jarbidge Property, Nevada

Diamond drilling began in June and a reverse circulation (RC) drill was added in early July at Jarbidge. Drilling is expected to total 10,000 – 12,000 feet and to continue throughout the field season. The drilling is targeting quartz veins, structures, and alteration zones with anomalous gold geochemistry and locally high-grade gold/silver assays. Over 55,000 feet of vein strike length has been mapped and surface grab samples have assayed as high as 29 oz/ton gold and 32 oz/ton silver. Field studies to support permits for a second round of drilling are underway and will be submitted to allow drilling to continue in 2008.

Drilling has been delayed by the forced evacuation of the Jarbidge town site and district due to a major forest fire west of the project area. Work resumed in August. A total of 2,918 feet (1,138 feet core and 1,780 feet RC) had been drilled at the time of writing. Samples for analysis will be delivered to the Inspectorate American Corporation laboratory in Reno, Nevada in early August.

Results of Operations

Second Quarter 2007

During Q2 2007, the Company focused its exploration efforts primarily on the Jarbidge and Beowawe properties, Nevada. Acquisition and exploration expenditures of \$556,182 (2006 - \$1,286,831) were incurred and attributed to the following: Jarbidge property in the amount of \$154,253 (2006 - \$80,611); Beowawe property in the amount of \$299,746 (2006 - \$19,066); Pinson property in the amount of \$47,071 (2006 - \$1,162,677) and other U.S. and Canadian properties in the amount of \$55,112 (2006 - \$24,477). Option payments of \$36,363 (2006 – Nil) and cost recoveries of \$49,195 (2006 – Nil) were received. Write-offs of \$323,193 (2006 – Nil) were incurred.

During Q2 2007, a loss of \$672,051 (2006 - \$679,989) was incurred. The most significant components of operating expenses were: investor relations in the amount of \$94,369 (2006 - \$63,670); stock-based compensation (a non-cash item) of \$68,586 (2006 – \$248,043); audit and legal costs of \$28,781 (2006 – \$63,838); investment and miscellaneous income of \$95,772 (2006 - \$128,113); and write-downs of resource properties of \$323,193 (2006 – Nil).

Six Months 2007

During the six months ended June 30, 2007, acquisition and exploration expenditures of \$788,942 (2006 -\$2,673,238) were incurred and attributed as follows: Jarbidge property in the amount of \$208,339 (2006 - \$82,355); Beowawe property in the amount of \$304,831 (2006 - \$19,066); Pinson property in the amount of \$70,567 (2006 - \$2,532,860); and other U.S. and Canadian properties in the amount of \$205,205 (2006 - \$38,957). Option payments of \$77,222 (2006 - \$28,171) and cost recoveries of \$49,195 (2006 - \$69,088) were received. Writes-off of \$323,193 (2006 - \$136,015) were incurred for the write-off of the Beowawe project (2006 - on the Sno project). Building and equipment costs of Nil (2006 - \$815,605) were incurred (2006 - in respect of the Pinson project).

During the six months ended June 30, 2007, a loss of \$1,391,845 (2006 - \$89,587) was incurred for an increase of \$1,302,258 over the previous period. General and administrative expenses of \$1,226,163 (2006 - \$1,634,166) represented a decrease of \$408,003 over the previous period. The most significant components of operating expenses were: investor relations of \$209,076 (2006 - \$146,928) for an increase of \$62,148 as a result of increased investor relations activities during the period; stock-based compensation (a non-cash item) of \$455,252 (2006 - \$776,638) for a decrease of \$321,386 as a result of the fair value of options vested during the period; and wages and benefits of \$199,072 (2006 - \$324,293) for a decrease of \$125,221 as a result of changes in allocation in reporting salaries and wages from the previous period.

During the six months ended June 30, 2007, other income and expenses included: exploration and business development of \$113,902 (2006 - \$80,734) for an increase of \$33,168 as a result of increased generative activities over the previous period; the gain on sale of marketable securities of \$38,278 (\$1,684,206) for a decrease of \$1,645,928 as a result of the sale of a fewer number of securities during the current period; and property write-offs of \$323,193 (2006 - \$136,015) for an increase of \$187,178 as a result of the Beowawe project having a higher value than the Sno project, which was written-off in the previous period.

Summary of Quarterly Results

The following are the results for the eight most recent quarters, commencing with last quarter for the six months ending on June 30, 2007:

| Three months ended | Jun-07 | Mar-07 | Dec-06 | Sep-06 |
|-------------------------------------|------------|------------|------------|------------|
| Revenue | Nil | Nil | Nil | Nil |
| General and administrative expenses | 407,536 | 818,627 | 459,688 | 467,766 |
| Loss (gain) for the period | 672,051 | 719,794 | 530,090 | 107,832 |
| Basic and diluted loss per share | 0.012 | 0.01 | 0.01 | 0.01 |
| Total assets | 32,950,760 | 33,648,418 | 33,832,542 | 33,871,048 |
| Exploration expenditures | 556,182 | 232,760 | 615,394 | 370,458 |

| Three months ended | Jun-06 | Mar-06 | Dec-05 | Sep-05 |
|-------------------------------------|------------|------------|------------|------------|
| Revenue | Nil | Nil | Nil | Nil |
| General and administrative expenses | 607,563 | 1,039,524 | 523,513 | 361,123 |
| Loss (gain) for the period | 679,989 | (590,402) | 597,066 | 229,749 |
| Basic and diluted loss per share | 0.01 | 0.01 | 0.03 | 0.01 |
| Total assets | 33,870,586 | 34,736,899 | 33,746,201 | 22,098,941 |
| Exploration expenditures | 1,286,831 | 1,180,399 | 4,473,231 | 4,837,487 |

Quarterly results can vary significantly depending on whether the Company realizes any: gains or losses on the sale of investments, write-offs or write-downs on properties, gains or losses on foreign exchange, or stock-based compensation costs resulting from the granting of stock options. See "Results of Operations".

Liquidity and Capital Resources

At June 30, 2007, the Company had cash, cash equivalents and investments totaling \$12,434,551 (2006 - \$13,151,791) and working capital of \$12,731,397 (2006 - \$13,544,441). The Company expects to have adequate working capital for property maintenance requirements and administrative overhead for the next twelve months.

The Company has a shared lease commitment for its office premises, which expires June 30, 2010. The Company's proportionate share of annual rental payments under this arrangement is approximately \$64,000. Aside from the rental lease commitment, the Company has no off-balance sheet arrangements or long-term obligations. The majority of the Company's expenditures on its properties are of a discretionary nature with the majority of expenditures falling under the responsibility of joint venture partners.

The Company has financed its operations and capital expenditures through the sale of its equity securities and from the proceeds of the sale of marketable securities. The Company expects to obtain financing in the future primarily through equity financing. There can be no assurance that the Company will succeed in obtaining additional financing, now or in the future. However, the Company has been successful to date in arranging financing and management is of the opinion that it will continue to do so.

Related Party Transactions

During the quarter, the Company had no related party transactions.

Changes to the Board of Directors

On June 20, 2007, the Company announced the sudden passing of director, Wilson Barbour, on June 15, 2007. Mr. Barbour, who had been a director of the Company since 2003, will be replaced on the Board at such a time as a suitable candidate has been identified by the Company.

Financing and Investing Activities

During the six months ended June 30, 2007, the Company received the following proceeds: \$78,778 (2006 - \$2,325,612) through the sale of marketable securities; \$221,375 (2006 - \$143,625) through the exercise of stock options; \$186,392 (2006 - \$262,804) through interest and miscellaneous income; and Nil (2006 - \$451,795) through the exercise of warrants.

During the six months ended June 30, 2007, the Company incurred acquisition and exploration expenditures of \$788,942 (2006 - \$2,673,238), of which \$208,339 (2006 - \$82,355) were attributed to Jarbidge, \$304,831 (2006 - \$19,066) were attributed to Beowawe, \$70,567 (2006 - \$2,532,860) were attributed to Pinson, and \$205,205 (206 - \$38,957) were attributed to other U.S. and Canadian projects.

Financial Instruments

The fair value of the Company's cash, accounts receivable and accounts payable is estimated to approximate their carrying values. It is Management's opinion that the Company is not exposed to significant interest, currency, or credit risk arising from these financial instruments.

Outstanding Share Data

| | No. of Shares | Exercise Price | Expiry Date |
|--|---------------|-----------------|----------------------|
| Issued & Outstanding shares at June 30, 2007 | 64,676,838 | n/a | n/a |
| Issued after June 30, 2007 | - | n/a | n/a |
| Employees' Stock Options | 2,558,050 | \$0.59 - \$2.01 | Feb 8/08 - Jan 11/10 |
| Fully diluted at August 7, 2007 | 67,234,888 | n/a | n/a |

Disclosure and Internal Controls and Procedures

Management is responsible for establishing and maintaining disclosure controls and procedures for the Company. Based on an evaluation of the Company's disclosure controls and procedures as of the end of the period covered by this MD&A, Management believes such controls and procedures are effective in providing reasonable assurance that material items requiring disclosure are identified and reported in a timely manner.

Management is also responsible for the design of internal controls over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements. There has been no change in the Company's internal control over financial reporting that occurred during the Company's most recent interim period that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

Corporate Governance

Management of the Company is responsible for the preparation and presentation of the annual financial statements and notes thereto, MD&A and other information contained in this annual report. Additionally, it is Management's responsibility to ensure the Company complies with the laws and regulations applicable to its activities.

The Company's Management is held accountable to the Board of Directors ("Directors"), each member of which is elected annually on a three-year rotation by the shareholders of the Company. The Directors are responsible for reviewing and approving the annual audited financial statements and MD&A. Responsibility for the review and approval of the Company's quarterly unaudited interim financial statements and MD&A is delegated by the Directors to the Audit Committee, which is comprised of four directors, all of whom are independent of Management. Additionally, the Audit Committee pre-approves audit and non-audit services provided by the Company's auditors.

The auditors are appointed annually by the shareholders to conduct an audit of the financial statements in accordance with generally accepted auditing standards. The external auditors have complete access to the Audit Committee to discuss the audit, financial reporting and related matters resulting from the annual audit as well as assist the members of the Audit Committee in discharging their corporate governance responsibilities.

Forward-Looking Statements

This Interim Management Discussion and Analysis ("MD&A") is an update of the Company's MD&A for the year ended December 31, 2006. Certain statements contained in this MD&A constitute forward-looking statements. Such forward-looking statements are subject to known and unknown risks, uncertainties and other factors that may cause actual results to differ materially from those implied by the forward-looking statements. Readers are cautioned not to place undue reliance on these forward looking statements, which speak only as of the Report Date, and readers are advised to consider such forward-looking statements in light of the risks set out below.

Risks and Uncertainties

The Company's principal activity is mineral exploration and development. Companies in this industry are subject to many and varied kinds of risks, including but not limited to, environmental, commodity prices, political and economic.

The junior resource market, where the Company raises its funds, is volatile and there is no guarantee that the Company will be able to raise funds as it requires them. However, the Company has been successful to date in arranging financing and Management is of the opinion that it will continue to do so.

Although the Company has taken steps to verify title to mineral properties in which it has an interest, there is no guarantee that the property will not be subject to title disputes or undetected defects.

The Company is subject to the laws and regulations relating to environmental matters in all jurisdictions in which it operates, including provisions relating to reclamation, discharge of hazardous material and other matters. The Company conducts its exploration activities in compliance with applicable environmental protection legislation and is not aware of any existing environmental problems related to its properties that may cause material liability to the Company.

A significant portion of the Company's mineral properties are located in the U.S. Legislation has been introduced in prior and current sessions of the U.S. Congress to modify the requirements applicable to mining claims on federal lands under the Mining Law of 1872. The timing and nature of any mining law cannot presently be predicted. To date, no such legislation has been enacted.

Outlook

Activity during the forthcoming quarter is expected to include:

- Drilling and the beginning of underground work by PMC at the Pinson mine property
- Drilling by the Company of bonanza vein targets at Jarbidge
- Drilling of gold targets by the Company's partner, Meridian Gold, at the Clover property

The Company is well funded to continue its activities, which, in addition to the above, includes continuing to build its portfolio of exploration projects in the Great Basin and analyzing and pursuing acquisition opportunities.

Subsequent Events

In addition to items disclosed elsewhere, the following occurred during the period subsequent to June 30, 2007:

The Company sold its 100% interest in the Lone Pine property located in Yavapai County, Arizona. The property, comprised of three patented mining claims, was sold to a real estate developer for net proceeds of US\$347,758.

ATNA RESOURCES LTD.**CONSOLIDATED BALANCE SHEETS**

(Unaudited – Prepared by Management)

| | June 30, 2007 (Unaudited) | December 31, 2006 (Audited) |
|---|---------------------------------|-----------------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 3,128,094 | \$ 3,534,772 |
| Investments | 9,306,487 | 9,982,252 |
| Marketable securities (Note 4) | 358,500 | 459,000 |
| Accounts receivable | 410,130 | 404,630 |
| Prepaid expenses | 45,638 | 81,611 |
| | 13,248,849 | 14,462,265 |
| DEPOSITS FOR RECLAMATION (Note 5) | 65,461 | 63,369 |
| MINERAL PROPERTIES (Note 6) | 18,843,079 | 18,503,743 |
| EQUIPMENT (Note 7) | 793,371 | 803,165 |
| | \$ 32,950,760 | \$ 33,832,542 |
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | \$ 517,452 | \$ 534,908 |
| ASSET RETIREMENT OBLIGATION (Note 5) | 247,000 | 247,000 |
| | 764,452 | 781,908 |
| SHAREHOLDERS' EQUITY | | |
| SHARE CAPITAL (Note 8) | 61,126,352 | 60,839,308 |
| CONTRIBUTED SURPLUS (Note 8(f)) | 2,192,031 | 1,802,449 |
| ACCUMULATED OTHER COMPREHENSIVE LOSS (Note 3) | (149,107) | - |
| DEFICIT | (30,982,968) | (29,591,123) |
| | 32,186,308 | 33,050,634 |
| | \$ 32,950,760 | \$ 33,832,542 |

NATURE OF OPERATIONS (Note 1)

COMMITMENTS (Note 11)

SUBSEQUENT EVENTS (Note 12)

ON BEHALF OF THE BOARD:

"William J. Coulter"

William J. Coulter, Director

"David H. Watkins"

David H. Watkins, Director

See accompanying notes to the financial statements

ATNA RESOURCES LTD.

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

(Unaudited)

| | Three Months Ended | | Six Months Ended | |
|--|--------------------|------------------|------------------|------------------|
| | June 30, 2007 | June 30, 2006 | June 30, 2007 | June 30, 2006 |
| EXPENSES | | | | |
| Investor relations | \$ 94,369 | \$ 63,670 | \$ 209,076 | \$ 146,928 |
| Wages and benefits | 75,261 | 76,800 | 199,072 | 324,293 |
| Consultants fees | 2,062 | 18,110 | 12,962 | 23,560 |
| Office and miscellaneous | 41,279 | 39,315 | 96,762 | 78,678 |
| Stock-based compensation expense | 68,586 | 248,043 | 455,252 | 776,638 |
| Legal and audit | 28,781 | 63,838 | 64,698 | 110,270 |
| Rent and services | 16,841 | 23,145 | 34,013 | 40,666 |
| Insurance | 19,608 | 11,524 | 37,455 | 24,199 |
| Listing and transfer agent fees | 31,034 | 16,907 | 60,563 | 57,621 |
| Amortization | 29,715 | 46,211 | 56,310 | 51,313 |
| | (407,536) | (607,563) | (1,226,163) | (1,634,166) |
| OTHER INCOME (EXPENSES) | | | | |
| Exploration and business development | (43,580) | (67,813) | (113,902) | (80,734) |
| Investment and miscellaneous income | 95,772 | 128,113 | 275,499 | 262,804 |
| Foreign exchange gain (loss) | (31,792) | (39,086) | (42,364) | (60,444) |
| Gain on sale of marketable securities | 38,278 | 31,598 | 38,278 | 1,684,206 |
| Write down of marketable securities | - | (125,238) | - | (125,238) |
| Resource properties written-off (Note 6(a)(iii)) | (323,193) | - | (323,193) | (136,015) |
| LOSS FOR THE PERIOD | (672,051) | (679,989) | (1,391,845) | (89,587) |
| OTHER COMPREHENSIVE INCOME (LOSS) | | | | |
| Unrealized loss on marketable securities and investments | (163,107) | - | (397,273) | - |
| OTHER COMPREHENSIVE LOSS FOR THE PERIOD | (163,107) | - | (397,273) | - |
| TOTAL COMPREHENSIVE LOSS FOR THE PERIOD | \$ (835,158) | \$ (679,989) | \$ (1,789,118) | \$ (89,587) |
| BASIC AND DILUTED LOSS PER SHARE | \$ (0.01) | \$ (0.01) | \$ (0.02) | \$ (0.01) |
| WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING | 64,629,311 | 63,694,901 | 64,758,631 | 62,248,996 |

See accompanying notes to the financial statements

ATNA RESOURCES LTD.

| | June 30, 2007 | December 31, 2006 |
|--|------------------------|------------------------|
| CONSOLIDATED STATEMENT OF DEFICIT | | |
| (Unaudited – Prepared by Management) | | |
| Balance at Beginning of Period | \$ (29,591,123) | \$ (28,863,614) |
| Net Income (loss) for the period | (1,391,845) | (727,509) |
| Deficit, End of Period | \$ (30,982,968) | \$ (29,591,123) |

**CONSOLIDATED STATEMENT OF ACCUMULATED
OTHER COMPREHENSIVE INCOME**

(Unaudited – Prepared by Management)

| | | |
|--|---------------------|-------------|
| Balance, Beginning of Period | \$ - | \$ - |
| Adjusted to opening balance-change in accounting policy (Note 3(a)) | 270,666 | - |
| Unrealized loss on marketable securities and investments | (397,273) | - |
| Reclassification of gains on marketable securities, transferred to net income | (22,500) | - |
| Balance, End of Period | \$ (149,107) | \$ - |

See accompanying notes to the financial statements

ATNA RESOURCES LTD.
CONSOLIDATED STATEMENTS OF CASH FLOWS

(Unaudited)

| | Three Months Ended | | Six Months Ended | |
|---|--------------------|------------------|------------------|------------------|
| | June 30, 2007 | June 30, 2006 | June 30, 2007 | June 30, 2006 |
| CASH PROVIDED BY (USED FOR): | | | | |
| OPERATING ACTIVITIES | | | | |
| Loss for the period | \$ (672,051) | \$ (679,989) | \$ (1,391,845) | \$ (89,587) |
| Less: non-cash items | | | | |
| Amortization | 29,715 | 46,211 | 56,310 | 51,313 |
| Marketable securities written-down | - | 125,238 | - | 125,238 |
| Gain on sales of marketable securities | (38,278) | (31,598) | (38,278) | (1,684,206) |
| Resource properties written-off | 323,193 | - | 323,193 | 136,015 |
| Stock-based compensation expense | 68,586 | 248,043 | 455,252 | 776,638 |
| | (288,835) | (292,095) | (595,368) | (684,589) |
| Net change in non-cash working capital items | | | | |
| Investments | 382,032 | 3,289,000 | 586,658 | (1,782,170) |
| Accounts receivable | (6,271) | 12,993 | (5,500) | (6,990) |
| Accounts payable | (47,460) | (612,625) | (17,456) | (1,151,841) |
| Prepaid expenses | 11,565 | 13,566 | 35,973 | 24,739 |
| | 51,031 | 2,410,839 | 4,307 | (3,600,851) |
| FINANCING ACTIVITIES | | | | |
| Shares issued for cash, net of issue costs | 138,874 | 426,301 | 221,374 | 1,365,813 |
| | 138,874 | 426,301 | 221,374 | 1,365,813 |
| INVESTING ACTIVITIES | | | | |
| Acquisition of resource properties | (4,928) | - | (108,242) | (12,647) |
| Exploration and development, net | (502,063) | (1,168,633) | (631,509) | (1,775,898) |
| Option payment received | 36,363 | 28,171 | 77,222 | 28,171 |
| Reclamation bond | (2,092) | (56,419) | (2,092) | (56,419) |
| Purchase of equipment | (45,358) | (5,749) | (48,840) | (824,055) |
| Proceeds from sale of equipment | 2,324 | - | 2,324 | - |
| Exercise of warrants | - | - | - | (1,692,484) |
| Proceeds from disposal of marketable securities | 78,778 | 353,957 | 78,778 | 2,636,219 |
| | (436,976) | (848,673) | (632,359) | (1,697,113) |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (247,071) | 1,988,467 | (406,678) | (3,932,151) |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | 3,375,165 | 4,280,791 | 3,534,772 | 10,201,409 |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | \$ 3,128,094 | \$ 6,269,258 | \$ 3,128,094 | \$ 6,269,258 |

Supplemental disclosure with respect to cash flows (Note 9)

See accompanying notes to the financial statements

1. NATURE OF OPERATIONS

The Company is incorporated in British Columbia and involved in the acquisition, exploration and development of resource properties that are considered sites of potential economic mineralization. Certain of the Company's properties contain defined mineral resources that cannot be considered economic until a commercial feasibility study is carried out. The ability of the Company to realize the costs it has incurred to date on these properties is dependent upon it being able to develop a commercial ore body, to finance the required exploration and development costs and to acquire environmental, regulatory, and other such permits as may be required for the successful development of the property.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The accompanying interim consolidated financial statements for the interim periods ended June 30, 2007 and 2006, are prepared in accordance with accounting principles generally accepted in Canada and are unaudited, but in the opinion of management reflect all adjustments (generally consisting of normal recurring accruals) necessary for the fair presentation of the Company's financial position, operations and cash flows for the periods presented. These interim consolidated financial statements should be read in conjunction with the Company's annual financial statements, including the notes thereto, as at and for the years ended December 31, 2006 and 2005.

(b) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. CHANGE IN ACCOUNTING POLICIES

Effective January 1, 2007, the Company adopted the following new accounting standards issued by the Canadian Institute of Chartered Accountants ("CICA") relating to financial instruments. These new standards have been adopted on a prospective basis with no restatement to prior period financial statements.

(a) Financial Instruments – Recognition and Measurement (Section 3855)

This standard sets out criteria for the recognition and measurement of financial instruments for fiscal years beginning on or after October 1, 2006. This standard requires all financial instruments within its scope, including derivatives, to be included on a Company's balance sheet and measured either at fair value or, in certain circumstances when fair value may not be considered most relevant, at cost or amortized to cost. Changes in fair value are to be recognized in the statements of operations and comprehensive income.

3. CHANGE IN ACCOUNTING POLICIES (Continued)

(a) Financial Instruments – Recognition and Measurement (Section 3855) (Continued)

All financial assets and liabilities are recognized when the Company becomes a party to the contract creating the item. As such, any of the Company's outstanding financial assets and liabilities at the effective date of adoption are recognized and measured in accordance with the new requirements as if these requirements had always been in effect. Any changes to the fair values of assets and liabilities prior to January 1, 2007 are recognized by adjusting opening deficit or opening accumulated other comprehensive income.

All financial instruments are classified into one of the following five categories: held for trading, held-to-maturity, loans and receivables, available-for-sale financial assets, or other financial liabilities. Initial and subsequent measurement and recognition of changes in the value of financial instruments depends on their initial classification:

- (i) Held-to-maturity investments, loans and receivables, and other financial liabilities are initially measured at fair value and subsequently measured at amortized cost. Amortization of premiums or discounts and losses due to impairment are included in current period net earnings.
- (ii) Available-for-sale financial assets are measured at fair value. Revaluation gains and losses are included in other comprehensive income until the asset is removed from the balance sheet.
- (iii) Held for trading financial instruments are measured at fair value. All gains and losses are included in net earnings in the period in which they arise.
- (iv) All derivative financial instruments are classified as held for trading financial instruments and are measured at fair value, even when they are part of a hedging relationship. All gains and losses are included in net earnings in the period they arise.

In accordance with this new standard, the Company has classified its financial instruments as follows:

- (i) Marketable securities and investments are classified as available-for-sale securities. Such securities are measured at fair market value in the consolidated financial statements with unrealized gains or losses recorded in comprehensive income (loss). At the time securities are sold or otherwise disposed of, gains or losses are included in net earnings (loss).
- (ii) The Company's royalty agreement with Yukon Zinc Corp. is considered a derivative financial instrument under the new accounting standard and consequently is classified as held for trading and is measured at fair value. The fair value of this financial instrument cannot be determined until the property over which the Company has a royalty had been placed into commercial production.

(b) Hedging (Section 3865)

This new standard specifies the circumstances under which hedge accounting is permissible and how hedge accounting may be performed. The Company currently does not have any hedges.

3. CHANGE IN ACCOUNTING POLICIES (Continued)

(c) Comprehensive Income (Section 1530)

Comprehensive income is the change in shareholders' equity during a period from transactions and other events from non-owner sources. This standard requires certain gains and losses that would otherwise be recorded as part of net earnings to be presented in other "comprehensive income" until it is considered appropriate to recognize into net earnings. This standard requires the presentation of comprehensive income, and its components, in a separate financial statement that is displayed with the same prominence as the other financial statements.

Accordingly, the Company now reports a consolidated statement of comprehensive income (loss) and included the account "accumulated other comprehensive income" in the shareholders' equity section of the consolidated balance sheet.

4. MARKETABLE SECURITIES AND INVESTMENTS

At January 1, 2007, the Company held marketable securities and investments with a quoted market value of \$729,666 in marketable securities and \$9,982,252 in investments. As at June 30, 2007 the quoted market value of marketable securities was \$358,500 and \$9,306,487 of investments. During the period ended, the Company sold securities for proceeds of \$78,778, a gain of \$38,278 and recorded an unrealized loss of \$397,273 in the statement of operations and comprehensive income.

5. DEPOSITS FOR RECLAMATION

The Company has posted environmental reclamation bonds in the amount of \$6,950 (US\$5,300) with the Division of Environmental Protection, State of Nevada and the United States Department of the Interior to cover the estimated closure and reclamation costs of the Pinson Property and the Jarbidge Property.

The Company has posted environmental reclamation bonds in the amount of \$58,510 (US\$50,600) with the United States Department of Agriculture, Forest Service to cover reclamation costs on the Jarbidge Properties in Nevada.

At June 30, 2007 the Company has recorded \$247,000 as an estimated asset retirement obligation relating to the current amount of reclamation required based on exploration and development conducted to date at the Pinson Property.

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6. MINERAL PROPERTIES

During the six months ending June 30, 2007, the Company incurred expenditures on its mineral properties as follows:

| | Pinson NV | Jarbidge NV | Beowawe NV | Clover NV | US Other | Chile | Canada/ Yukon | Total |
|---------------------------------|--------------|----------------|---------------|--------------|-------------|-----------|------------------|--------------|
| Balance at December 31, 2006 | \$15,909,018 | \$1,475,413 | \$ 18,362 | \$ 34,153 | \$ 744,659 | \$ 19,385 | \$ 302,757 | \$18,503,747 |
| Additions during the period: | | | | | | | | |
| Acquisition | - | - | 4,971 | 93,392 | 9,879 | - | - | 108,242 |
| Property and Development | 1,551 | 21,214 | 40 | 1,557 | 5,266 | - | 4,162 | 33,790 |
| Drilling | - | 82,282 | 260,964 | - | 2,682 | - | - | 345,928 |
| Geology | 69,016 | 70,866 | 31,018 | 1,169 | 78,507 | - | - | 250,576 |
| Geochemistry | - | 398 | - | - | 7,827 | - | - | 8,225 |
| Geophysics | - | - | - | - | 764 | - | - | 764 |
| Permitting | - | 33,579 | 3,590 | - | - | - | - | 37,169 |
| Exploration support | - | - | 877 | - | - | - | - | 877 |
| Road | - | - | 3,371 | - | - | - | - | 3,371 |
| | 70,567 | 208,339 | 299,860 | 2,726 | 95,046 | - | 4,162 | 680,700 |
| Additions during period | 70,567 | 208,339 | 304,831 | 96,118 | 104,925 | - | 4,162 | 788,942 |
| Option Payments | - | - | - | (40,859) | - | (36,363) | - | (77,222) |
| Cost Recoveries | (49,195) | - | - | - | - | - | - | (49,195) |
| Write-Offs | - | - | (323,193) | - | - | - | - | (323,193) |
| Balance at June 30, 2007 | 15,930,390 | 1,683,752 | - | 89,412 | 849,584 | (16,978) | 306,919 | 18,843,079 |

(a) United States

(i) Pinson Property, Nevada

The Company entered into an Exploration Agreement ("the agreement"), effective August 12, 2004, with Pinson Mining Company ("PMC"), a controlled subsidiary of Barrick Gold Corporation. Pursuant to the terms of the agreement, the Company completed obligations to earn a 70% interest in the Pinson Mine Property, Humboldt County, Nevada, and provided notice of its earn-in to PMC in January 2006.

The Company's earn-in triggered an election by PMC to back-in to the project by spending an additional US\$30 million to advance exploration and development of the project over a 3-year period. PMC notified the company that it would elect to earn back into the property on April 6, 2006. Completion of qualifying expenditures by PMC, on or before April 5, 2009 would result in the formation of a 70:30 joint venture with PMC holding a 70% interest. If PMC fails to make US\$30 million of qualifying expenditures within 3 years the Company will retain a 70% interest in the project and again become operator.

The property is subject to net smelter return ("NSR") royalties varying from 3.5% to 7.5% on various claim groups within the property.

6. MINERAL PROPERTIES (Continued)

(a) United States (Continued)

(ii) Jarbidge Properties, Nevada

By an agreement dated December 5, 2003 the Company obtained an option to acquire a 100% interest in the 127 Jarbidge claims located in Elko County, Nevada by paying a total of US\$600,000 (US\$35,000 paid) to the optionor by December 5, 2009 and incurring aggregate exploration expenditures of US\$300,000 in stages by December 5, 2006. The property is subject to NSR royalties ranging from 1.5-2.5%.

On December 15, 2004, the Company signed a separate lease agreement and option to acquire 10 unpatented mining claims, subject to a 2.5% production royalty, adjacent to the Jarbidge claims. The Company must make lease payments totalling US\$19,800 in stages to December 14, 2007 (US \$4,200 paid) and US\$7,500 due by December 14, 2007 with annual payments of US\$9,000 each year thereafter. The Company may purchase the property and the production royalty at any time for US\$375,000.

In an agreement dated February 4, 2005, the Company obtained a mining lease with an option for the partial purchase of a royalty on eight (8) patented mining claims adjacent to the main Jarbidge claim group, subject to a 5% production royalty. Fifty percent (50%) of the production royalty may be purchased for US\$2 million. The lease requires annual payments to the lessor by the Company totalling US\$117,500 over the first eight (8) years of the agreement (US\$17,500 paid). Thereafter, an annual minimum royalty of US\$25,000 is payable on or before the anniversary date of the agreement.

In an agreement dated February 4, 2005, the Company obtained an option to acquire a 100% interest in six unpatented federal lode claims adjacent to the main Jarbidge claim group, subject to a 1.5% to 3.0% production royalty which varies with the price of gold sold. To exercise the option, the Company will pay to the Optionor an aggregate of US\$19,500 during the first four years of the agreement (US \$5,500 paid). Thereafter, an annual advance royalty payment of US\$6,000 is due on or before the anniversary date of the agreement until a total of US\$500,000 is received by the owner.

(iii) Beowawe Properties, Nevada

During 2002, the Company obtained an option to acquire a 100% interest, subject to a 3% royalty on gold revenue less US\$15 per realized ounce, in the 95 Beowawe lode claims located at the north end of the Carlin Gold District in Nevada.

In an agreement dated March 26, 2003, the Company obtained an option to acquire a 100% interest in 40 acres of fee land adjacent to the main Beowawe claim group.

In a separate agreement dated June 5, 2003, the Company obtained an exclusive lease and option to acquire a 100% interest in an additional 40 acres of fee land adjacent to the main Beowawe claim group, subject to a 1% NSR royalty.

On May 30, 2007, the Company terminated its option and lease agreements, abandoned its interests and wrote-off \$323,193 in acquisition and exploration costs.

6. MINERAL PROPERTIES (Continued)

(a) United States (Continued)

(iv) Clover Property, Nevada

In an agreement dated March 11, 2003, the Company obtained an option to acquire a 100% interest in 22 claims known as the Clover property, subject to a 3% NSR royalty, which can be purchased for US\$1,000,000 per percentage point. Terms of the agreement include cumulative total payments to the vendor of US\$305,000 (US\$80,000 paid) prior to March 11, 2010. The Clover property is subject to a Finder's Agreement dated February 10, 2003, amended April 22, 2003, whereby the Company agreed to pay a finder's fee of US\$5,000 (paid) upon execution of the acquisition agreement, and US\$10,000 (paid) and US\$20,000, respectively, for the first two years after the agreement and US\$30,000 on each subsequent anniversary until the commencement of commercial production (US\$20,000 paid). The Finder's fee is capped at a maximum of US\$500,000.

The Company granted certain options on the Clover property and received US\$50,000 in option payments; these options were terminated subsequent to the year end.

On November 28, 2006, the Company signed an Earn-in Agreement with Meridian Gold Incorporated ("Meridian") whereby Meridian can earn a 51% working interest in the Clover property by making a cash payment of US\$135,000 (US\$60,000 paid) and exploration expenditures of US\$300,000 in the first year; and paying an additional US\$500,000 and incurring exploration expenditures of US\$3,000,000 over a three year period. Meridian can earn an additional 19% working interest by completing a prefeasibility study on the property.

(b) United States - Other

(i) Triple Junction and Dixie Fork Properties, Nevada

The Company acquired a 100% interest, subject to a 3% NSR royalty (uncapped), in the 36 Triple Junction lode claims and the 31 Dixie Fork lode claims located in Elko county, Nevada, by paying US\$35,000 in cash and issuing 100,000 common shares.

In an agreement dated September 7, 2004, the Company granted an option to Sage Gold Inc. ("Sage") to earn up to a 70% interest in the Company's Triple Junction/Dixie Fork gold project. Sage may earn a 55% interest in the properties by drilling 10,000 feet before November 2007, and may then elect to form a joint venture with the Company, or to increase its interest to 70% before forming a joint venture, by funding and completing a bankable feasibility study.

(ii) Searchlight Property, Nevada

In an agreement dated January 17, 2004, the Company purchased a 100% interest on the Searchlight property by the issuance of 30,000 common shares.

(iii) Lone Pine Property, Arizona

The Company purchased a 100% interest in the three patented claims, subject to a 2% NSR royalty granted as a finder's fee (capped at US\$2,000,000) by making a cash payment of US\$100,000.

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6. MINERAL PROPERTIES (Continued)

(c) Chile

(i) Celeste Property

The Company holds a 100% interest in the Celeste property, subject to a 2% NSR royalty. A land-use fee of US\$50 per hectare of surface, payable if the land is used for waste dump, fill leaching or ancillary mining facilities, also applies.

A draft lease agreement is in place between the Company and Compania Cielo Azul Limitada ("CCAL") whereby CCLA may lease the property for a period of twenty years by making the following lease payments to the Company: US\$10,000 upon execution of an agreement (received); US\$10,000 on the first anniversary of the agreement; US\$25,000 on the second anniversary of the agreement; and US\$50,000 on the third anniversary of the agreement and on all subsequent anniversary dates thereafter. The property will be subject to a 2.5% NSR royalty.

(ii) Cachinal Property

The Company entered into an option agreement with Valencia Ventures ("Valencia") wherein Valencia may earn up to 70% interest in the Company's Cachinal de la Sierra property in Chile by making cash payments totaling CDN\$95,000 (CDN\$45,000 received) and spending CDN\$1,500,000 within three years. During the year ended December 31, 2005, the property was written down to a nominal value.

(d) Canada

(i) Ecstall Property, British Columbia

The Company has a 100% interest in 23 Crown Granted Mineral claims (21 claims with mining rights and two claims with surface rights), subject to a 3% (reducible to 2.5%) NSR royalty. As at June 30, 2007, the carrying value of the property was \$303,381.

(ii) White Bull Property, British Columbia

The Company holds a 100% interest in 24 mineral claim units. As at June 30, 2007, the carrying value of the property was \$3,533.

7. EQUIPMENT

| | June 30, 2007 | | | December 31, 2006 | | |
|-----------------------------|---------------|--------------------------|----------------|-------------------|--------------------------|----------------|
| | Cost | Accumulated Amortization | Net Book Value | Cost | Accumulated Amortization | Net Book Value |
| Building | \$ 790,771 | \$ 115,931 | \$ 674,840 | \$ 790,771 | \$ 77,821 | \$ 712,950 |
| Office furniture, equipment | 31,973 | 26,672 | 5,301 | 31,973 | 26,095 | 5,878 |
| Field equipment | 32,588 | 28,280 | 4,308 | 32,588 | 27,370 | 5,218 |
| Computer equipment. | 136,601 | 71,339 | 65,262 | 136,228 | 61,336 | 74,892 |
| Vehicles | 91,614 | 47,954 | 43,660 | 46,256 | 42,029 | 4,227 |
| | \$ 1,083,547 | \$ 290,176 | \$ 793,371 | \$ 1,037,816 | \$ 234,651 | \$ 803,165 |

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8. SHARE CAPITAL

(a) Authorized:

Authorized share capital of the Company consists of an unlimited number of common shares and an unlimited number of preferred shares.

(b) Issued

| | No. of Shares | | Amount |
|---|----------------------|----|---------------|
| Balance as at December 31, 2006 | 64,176,838 | \$ | 60,839,308 |
| Issued for cash | | | |
| Exercise of options, for cash | 500,000 | | 221,375 |
| Issued for other consideration | | | |
| Exercise of options, for stock-based compensation | - | | 65,669 |
| Balance as at June 30, 2007 | 64,676,838 | \$ | 61,126,352 |

(c) Stock Options

The Company has a stock option plan whereby the Company may grant options to directors, officers, employees and consultants to purchase common shares, provided that the number of shares subject to such options may not exceed 10% of the common shares outstanding at the time of the grant. The exercise price of each option is equal to or higher than the market price of the Company's common shares at the date of the grant. The option term and vesting period is determined by the board of directors within regulatory guidelines. All options are granted at fair value. At June 30, 2007, the Company had stock options outstanding for the purchase of 2,558,050 common shares, with an average remaining contractual life of 1.61 years, of which 2,303,630 stock options were exercisable.

| | Options | | Weighted Average Exercise Price |
|----------------------------------|----------------|----|--|
| Outstanding at December 31, 2006 | 2,140,000 | \$ | 1.11 |
| Exercised | (500,000) | | 0.44 |
| Cancelled | (45,750) | | 1.36 |
| Granted | 963,600 | | 1.36 |
| Outstanding at June 30, 2007 | 2,558,050 | \$ | 1.33 |

The following summarizes the stock options outstanding at June 30, 2007:

| Number of Shares | Exercise Price | Expiry Date |
|-------------------------|-----------------------|--------------------|
| 150,000 | \$ 0.590 | February 8, 2008 |
| 700,000 | 0.700 | April 18, 2008 |
| 61,000 | 1.360 | May 30, 2008 |
| 765,000 | 2.010 | January 31, 2009 |
| 25,000 | 1.280 | July 7, 2009 |
| 857,050 | 1.360 | January 11, 2010 |
| 2,558,050 | | |

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the Six Months Ended June 30, 2007

8. SHARE CAPITAL

(d) Stock-Based Compensation

During the period ended June 30, 2007, the Company granted stock options to acquire up to an aggregate of 963,800 (2006 - 890,000) common shares at an exercise price of \$1.36 (2006 - \$2.01) per share.

During the period ended June 30, 2007, the Company recorded a stock-based compensation expense of \$455,252 based on the fair value of options vested during the period. The stock-based compensation expense was calculated using the Black-Scholes Option Pricing Model with the following weighted average assumptions at June 30, 2007:

| | 2007 | 2006 |
|---------------------------------|------------|------------|
| Risk-free interest rate | 2.55% | 2.28% |
| Expected dividend yield | - | - |
| Expected stock price volatility | 50% to 66% | 50% to 65% |
| Expected option life in years | 1 to 3 | 1 to 3 |

Option pricing models require the input of highly subjective assumptions, particularly as to the expected price volatility of the stock. Changes in these assumptions can materially affect the fair value estimate and therefore it is management's view that the existing models do not necessarily provide a single reliable measure of the fair value of the Company's stock option grants.

(e) Warrants

At June 30, 2007, the Company has no outstanding warrants to purchase common shares.

(f) Contributed Surplus

| | Amounts | |
|----------------------------------|----------------|-----------|
| Balance as at December 31, 2006 | \$ | 1,802,449 |
| Stock-based compensation expense | | 455,252 |
| Exercise of stock options | | (65,670) |
| Balance as at June 30, 2007 | \$ | 2,192,031 |

ATNA RESOURCES LTD.
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9. SUPPLEMENTARY CASH FLOW DISCLOSURES

Supplementary disclosure of non-cash financing activities:

| | 2007 | 2006 |
|--|------------|------------|
| Significant non-cash operating activities: | | |
| Operating activities | | |
| Amortization recorded in deferred property costs | \$ - | \$ 12,840 |
| Other cash flow information | | |
| Interest received | \$ 275,499 | \$ 124,192 |

10. RELATED PARTY TRANSACTIONS

There were no related party transactions in 2007 or 2006.

11. COMMITMENT

The Company has a lease commitment for its office premises which expires June 30, 2010. The cost of the entire premises is shared amongst several companies in proportion to the area occupied. The Company's proportionate share of annual rental payments under this arrangement is approximately \$64,000.

12. SUBSEQUENT EVENTS

In addition to items disclosed elsewhere in these notes, the following occurred during the period subsequent to June 30, 2007:

The Company sold its 100% interest in the Lone Pine property located in Yavapai County, Arizona. The property, comprised of three patented mining claims, was sold to a real estate developer for net proceeds of US\$347,758.