

ATNA RESOURCE LTD.

Whistleblower Policy

Atna Resources Ltd. (the "Company") requires its directors, officers and employees to observe high standards of professionalism and ethical conduct in maintaining the financial records of the Company. This Whistleblower Policy (the "Policy") establishes standards and procedures to ensure that complaints and concerns ("Accounting Irregularity") regarding accounting or auditing matters concerning the Company are reported and handled in a manner that complies with management's and the Audit Committee's objectives. In addition, this policy establishes procedures for:

- i) the receipt, retention and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters; and
- ii) the confidential, anonymous submission by Complainants of Accounting Irregularities regarding questionable accounting or auditing matters.

pursuant to Subsection 2.3(7) of Multilateral Instrument 52-110 Audit Committee (the Rule).

NO RETALIATION

No officer, employee or other (the "Complainant") who in good faith reports an Accounting Irregularity shall suffer harassment, retaliation or adverse employment consequences. An officer or employee who retaliates against someone who has reported an Accounting Irregularity in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable Complainants to raise serious concerns with the Company rather than seek resolution outside the Company.

PROCEDURE FOR REPORTING VIOLATIONS

- i) It is the responsibility of all directors, officers and employees to report all suspected Accounting Irregularities in accordance with this Policy. The Company maintains an open door policy and suggests that Complainants share their questions, concerns or complaints with someone who can address them properly. In most cases, the Complainant's supervisor is in the best position to address an area of concern. A Complainant's supervisor may be most knowledgeable about the issue and will appreciate being brought into the process. It is the supervisor's responsibility to help solve the problem.
- ii) If the Complainant is not comfortable speaking to his/her supervisor or is not satisfied with the supervisor's response, the Complainant is encouraged to speak with anyone in management with whom they are comfortable approaching. Supervisors and managers are required to report suspected Accounting Irregularities to the Company's Audit Committee Chairman, David Fagin, or to any member of the Audit Committee.

Submission of an employee concern regarding a questionable accounting or auditing matter may be made on an anonymous basis and all submissions will be treated with confidentiality. In order to insure such confidentiality, the Employee Submission Notice requires all submissions be made in writing and to be mailed in a sealed envelope to the following address:

Chairman of the Audit Committee
Atna Resources Ltd.
PMB 270
601 16th Street, #C
Golden, Colorado 80401

INVESTIGATION OF COMPLAINTS

- i) The Company's Audit Committee is responsible for investigating and resolving all reported complaints and allegations concerning Accounting Irregularities. The Audit Committee may retain independent legal counsel, accountants or others to assist in its investigations.
- ii) The Chairman of the Audit Committee will notify the Complainant and acknowledge receipt of the reported suspected Accounting Irregularity within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted as a result of the investigation.
- iii) The Company shall retain records of complaints for a period of no less than seven years as a separate part of the records of the Audit Committee.

ACCOUNTING AND AUDITING MATTERS

Pursuant to its Charter, the Audit Committee is responsible for addressing all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The President is required to immediately notify the Audit Committee of any complaint of which he or she is aware and to work with the Committee until the matter is resolved.

ACTING IN GOOD FAITH

Anyone filing a complaint concerning a suspected Accounting Irregularity must be acting in good faith and have reasonable grounds for believing the information disclosed indicates an Accounting Irregularity. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

CONFIDENTIALITY

Complaints or submissions concerning a suspected Accounting Irregularity may be submitted on a confidential basis by the Complainant or may be submitted anonymously. All complaints or submissions will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

PRIVACY VIOLATIONS

In addition to these rules regarding accounting, internal accounting controls and auditing matters, recent privacy legislation, the *Personal Information Protection and Electronic Documents Act* (Canada) ("*PIPEDA*") and the *Personal Information Protection Act* (British Columbia) ("*PIPA*"), provide that any person who has reasonable grounds to believe that there has been a contravention of either of *PIPEDA* or *PIPA* may notify the relevant Privacy Commissioner.

An organization must not dismiss, suspend, discipline, harass or otherwise disadvantage an employee or deny any employee a benefit because the employee, acting in good faith and on the basis of reasonable belief, disclosed to the Privacy Commissioner that the organization has contravened or is about to contravene either of *PIPEDA* or *PIPA*. Members of the public may lodge anonymous complaints to avoid the possibility of retaliation.

This Whistle Blower Policy was revised by the Board of Directors of Atna Resources Ltd. on the 25th day of September 2009.

By order of the Board of Directors
ATNA RESOURCES LTD.

