



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 4, 2008

Mr. David H. Watkins  
President & Chief Executive Officer  
Atna Resources Ltd.  
510 – 510 Burrard Street  
Vancouver, British Columbia, Canada V6C 3A8

**Re: Atna Resources Ltd.**  
**Form 20-F/A1 for the Fiscal Year Ended December 31, 2006**  
**Filed January 4, 2008**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2007**  
**Response Letters Dated December 20, 2007 and December 27, 2007**  
**File No. 000-29336**

Dear Mr. Watkins:

We have completed our review of your Form 20-F and related filings, and have no further comments at this time.

Sincerely,

Karl F. Hiller  
Branch Chief