

Item 12. Results of Operations and Financial Condition.

On August 4, 2004, American Technology Corporation (the "Company") issued a press release announcing its financial results for the third fiscal quarter ended June 30, 2004. A copy of the press release is furnished as Exhibit 99.1.

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.

AMERICAN TECHNOLOGY CORPORATION

Date: August 4, 2004

By:

/s/ MICHAEL A. RUSSELL
Michael A. Russell
Chief Financial Officer

