

AMERICAN TECHNOLOGY CORP /DE/
Form 8-K
December 30, 2004

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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):
December 30, 2004 (December 29, 2004)

AMERICAN TECHNOLOGY CORPORATION

(Exact Name of Registrant as Specified in Charter)

Delaware

(State or Other Jurisdiction of
Incorporation)

87-0361799

(IRS Employer Identification No.)

0-24248

(Commission File Number)

13114 Evening Creek Drive South, San Diego, California

(Address of Principal Executive Offices)

92128

(Zip Code)

(858) 679-2114

(Registrant's telephone number, including area code)

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ITEM 2.02. RESULTS OF OPERATION AND FINANCIAL CONDITION

On December 29, 2004, American Technology Corporation issued a press release announcing financial results for its fiscal year ended September 30, 2004, as well as a forecast of its financial results for the quarter ending December 31, 2004. Pursuant to SEC Release No. 33-8216, the press release is attached hereto as Exhibit 99.1 and is being furnished, and shall not be deemed filed for the purpose of Section 18 of the Securities Act of 1933 or otherwise

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subject to the liabilities of that section.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

- 99.1 Press Release dated December 29, 2004, announcing financial results for the registrant's fiscal year ended September 30, 2004, and a forecast of the registrant's financial results for the quarter ending December 31, 2004.

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: December 30, 2004

By: /s/ MICHAEL A. RUSSELL

Michael A. Russell
Chief Financial Officer