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AMERICAN TECHNOLOGY CORP /DE/  
Form 8-K  
February 12, 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):  
February 12, 2004 (February 12, 2004)

AMERICAN TECHNOLOGY CORPORATION  
(Exact Name of Registrant as Specified in Charter)

Delaware  
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(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  
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(Address of Principal Executive Offices)

92128  
-----  
(Zip Code)

(858) 679-2114  
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(Registrant's telephone number, including area code)

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ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On February 12, 2004, American Technology Corporation (the "Company") issued a press release announcing its financial results for the first fiscal quarter ended December 31, 2003. 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

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Date: February 12, 2004

By: /s/ ELWOOD G. NORRIS

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Elwood G. Norris  
Chairman of the Board