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AMERICAN TECHNOLOGY CORP /DE/  
Form 8-K  
May 16, 2005

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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):  
May 16, 2005 (May 10, 2005)

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)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (SEE General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 2.02. RESULTS OF OPERATION AND FINANCIAL CONDITION

On May 10, 2005, American Technology Corporation issued a press release announcing financial results for its quarter ended March 31, 2005. 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 subject to the liabilities of that section.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

99.1 Press Release dated May 10, 2005, announcing financial results for the quarter ended March 31, 2005.

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: May 16, 2005

By: /s/ MICHAEL A. RUSSELL

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Michael A. Russell  
Chief Financial Officer