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ATLAS MINING CO  
Form 8-K/A  
April 22, 2004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K/A

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 10, 2004

Atlas Mining Company  
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(Exact Name of Registrant as Specified in Its Charter)

Idaho  
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(State of Other Jurisdiction of Incorporation)

000-31380  
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(Commission File Number)

82-0096527  
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(IRS Employer Identification No.)

630 East Mullan Avenue, Osborn, Idaho  
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(Address of Principal Executive Offices)

83849  
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(Zip Code)

(208) 556-1181  
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(Registrant's Telephone Number, Including Zip Code)

(Former Name or Former Address, if Changed Since Last Report)

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

We are filing this Current Report on 8-K/A to report the merger of our former auditors into a successor entity, which entity will continue as our independent auditors.

Our independent auditors, Chisholm & Associates, Certified Public Accountants, informed us that on February 10, 2004, that firm had merged its operations into Chisholm, Bierwolf & Nilson, LLC and was therefore effectively resigning as our auditors. Chisholm & Associates had audited our financials statements for the two fiscal years ended December 31, 2002 and 2001 and its reports for each of the two fiscal years did not contain an adverse opinion, disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. There were no disagreements with Chisholm & Associates on any matter regarding accounting principles or practices, financial statement disclosure, or auditing scope or procedure during the past two fiscal years or any subsequent interim period preceding the date of resignation. Our board of directors approved the change in auditors.

On February 10, 2004, our board of directors met as a group and determined

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to engage Chisholm, Bierwolf & Nilson LLC as our independent auditors to audit our year ended December 31, 2003 . During the two most recent fiscal years ended December 31, 2003 and 2002, and through February 10, 2004, we did not consult with Chisholm, Bierwolf & Nilson, LLC regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, and neither a written report was provided to us nor oral advice was provided that Chisholm, Bierwolf & Nilson, LLC concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement or a reportable event.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

Exhibits

16.1 Letter from Chisholm & Associates

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.

Registrant

Date: April 22, 2004  
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By: /S/ William Jacobson  
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William Jacobson, CFO, CEO and  
Chairman of the Board