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AMERICAN TECHNOLOGY CORP /DE/
Form 8-K
April 28, 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):
April 28, 2004 (April 26, 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 5. OTHER EVENTS AND REGULATION FD DISCLOSURE

On April 28, 2004, American Technology Corporation issued a press release announcing the resolution of its licensing agreement dispute with General Dynamics Armament and Technical Products, Inc. A copy of the press release is attached as Exhibit 99.1.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(a) Financial statements of business acquired.

Not applicable.

(b) Pro forma financial information.

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Not applicable.

(c) Exhibits.

99.1 Press release dated April 28, 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: April 28, 2004

By: /s/ ELWOOD G. NORRIS

Elwood G. Norris
Chairman of the Board