

Edgar Filing: AMERICAN TECHNOLOGY CORP /DE/ - Form NT 10-K

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K, Form N-SAR or Form N-CAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III
NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR, N-CAR or the transition report portion thereof could not be filed within the prescribed time period.

The Company was unable to file its Form 10-K for the period ended September 30, 2004 within the prescribed time. The Company entered into a committed equity financing facility on December 14, 2004 for up to \$25 million in financing and received a significant purchase order for its proprietary Long Range Acoustic Devices, or LRAD(TM), on December 13, 2004. The process of compiling and disseminating the information required to be included in the Form 10-K for the period ended September 30, 2004 reflecting the recent financing facility and significant purchase order could not be completed without incurring unreasonable effort and expense. The Company expects to file the report as soon as possible, and in any event on or before December 29, 2004.

PART IV
OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification: Michael A. Russell (858) 679-2114

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the Registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 15, 2004

By: /s/ Michael A. Russell

MICHAEL A. RUSSELL
CHIEF FINANCIAL OFFICER

Instruction. The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.