

AMERICAN TECHNOLOGY CORP /DE/  
Form 8-K  
May 24, 2007

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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): 05/23/2007**

**American Technology Corporation**

(Exact name of registrant as specified in its charter)

**Commission File Number: 000-24248**

**Delaware**  
(State or other jurisdiction of  
incorporation)

**87-0361799**  
(IRS Employer  
Identification No.)

**15378 Avenue of Science, Ste 100,**  
San Diego, California 92128  
(Address of principal executive offices, including zip code)

**(858) 676-1112**  
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

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:

- 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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Information to be included in the report

**Item 8.01. Other Events**

On May 23, 2007, we issued a press release announcing that our LRAD 500 has been selected by the U.S. Navy and U.S. Army as their acoustic hailing and warning device for small vessels and vehicles. A copy of the our press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits**

Exhibit No. Description

EX-99.1 Press Release dated May 23, 2007

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**Signature(s)**

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 23, 2007

By: /s/ Thomas R. Brown

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Thomas R. Brown  
Chief Executive Officer, President and Interim Chief Financial  
Officer

**Exhibit Index**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
EX-99.1	Press Release dated May 23 2007