



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

February 23, 2010

VIA US MAIL AND FAX

Ms. Katherine McDermott
Chief Financial Officer
American Technology Corporation
15378 Avenue of Science, Suite 100,
San Diego, California 92128

Re: American Technology Corporation
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed December 1, 2009
File No. 0-24248

Dear Ms. McDermott:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director