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ATLAS MINING CO Form NT 10-Q August 17, 2004

U.S. SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM 12b-25

SEC FILE NUMBER [000-31380]

NOTIFICATION OF LATE FILING

[X] Form 10-QSB

CUSIP NUMBER [049375108]

For the Quarterly Period Ended June 30, 2004

Part I Registrant Information

Full Name of Registrant: Atlas Mining Company

Address of Principal Executive Office (Street and Number) 630 East Mullan Ave.Osburn, Idaho 83849

Part II Rules 12b-25(b) and (c)

- (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 Quarterly Report on Form 10-QSB will be filed on or before the fifth calendar day following the prescribed due date.

Part III Narrative

The Report on Form 10-QSB for Atlas Mining Company (the "Company") for the quarterly period ended June 30, 2004, is due to be filed on August 16, 2004. The Company needs additional time to complete its review of its balance sheet, and to file an accurate quarterly report. The Company expects that its Form 10-QSB will be filed before August 21, 2004.

Part IV Other Information

(1) Name and telephone number of person to contact in regard to this information.

William Jacobson (208) 556-1181

- (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).
 - [X] 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

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reflected by the earnings statements to be included in the subject report or portion thereof?

[] Yes [X] No

Signatures

Atlas Mining Company has caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ATLAS MINING COMPANY

Date: August 16, 2004 /S/ William Jacobson

William Jacobson, Chief Executive Officer