

ATLAS MINING CO  
Form NT 10-K  
March 31, 2009  
United States  
Securities and Exchange Commission  
Washington, D.C. 20549

## FORM 12b-25

### Notification of Late Filing

(Amendment No. 0)\*

**OMB Number** 3234-0058  
**SEC File Number**  
**CUSIP Number**

Form 10-K      Form 20-F      Form 11-K      Form 10-Q      Form 10-D      Form N-SAR  
Form N-CSR

For Period Ended: December 31, 2008

(Check one):  
Transition Report on Form 10-K  
Transition Report on Form 20-F  
Transition Report on Form 11-K  
Transition Report on Form 10-Q  
Transition Report on Form N-SAR  
For the Transition Period  
Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

### Part I - Registrant Information

ATLAS MINING CO  
Full Name of Registrant

Former Name if Applicable  
110 Greene Street Suite 1101  
Address of Principal Executive Office (*Street and Number*)  
New York, NY 10012  
City, State and Zip Code

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

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed.(Check box if appropriate.)

- (a) The reason 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, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, 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 why Forms 10-K, 20-F, 11-K, 10-Q,10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Company has not been able to file the Quarterly Report for the three months ended September 30, 2007, March 31, 2008, June 30, 2008, and September 30, 2008, nor the Annual Report for the year ended December 31, 2007, due to an internal investigation into the accounting and other issues identified in the Company's press release dated October 9, 2007. That investigation has been completed and the Company is in the process of filing amended and delinquent reports for those prior periods. Until those filings have been made, the Company will not be in a position to file the Company's Annual Report of Form 10-K for the year ended December 31, 2008.

## Part IV - Other Information

1. Name and telephone number of person to contact in regard to this notification

Christopher Carney	208	556-1181
(Name)	(Area Code)	(Telephone Number)

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?

Yes No

If answer is no, identify report(s).

Form 10-QSB for the quarter ended September 30, 2007, the Form 10-K for the year ended December 31, 2007, and the Forms 10-Q for the quarters ended March 31, 2008, June 30, 2008 and September 30, 2008.

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.

Atlas Mining Company  
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized

Date: 03-31-2008 By /s/ Christopher Carney Title: Interim 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.

**Attention**

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).