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ATLAS MINING CO Form 8-K October 11, 2006

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

October 10, 2006 Date of Report

(Date of Earliest Event Reported)

630 EAST MULLAN AVENUE OSBURN, IDAHO 83849

(Address of Principal Executive Offices)

(208) 556-1181
-----(Registrant's Telephone Number)

IDAHO 000-31380 82-0096527

(State or other jurisdiction (Commission File (IRS Employer of incorporation) Number) Identification No.)

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 (see General Instruction A.2. below):

- [] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [] Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12(b))
- [] 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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On October 10, 2006, Atlas Mining Company sent its annual shareholders letter to investors. Said shareholder letter is attached hereto as Exhibit 99.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

99.1 Letter to Shareholders dated October 10, 2006.

SIGNATURE

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.

ATLAS MINING COMPANY

BY: /s/ William T. Jacobson

WILLIAM T. JACOBSON

DATE: October 10, 2006