
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

POST EFFECTIVE AMENDMENT NO. 2 TO
FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

PCS EDVENTURES!COM, INC.

(Exact name of Registrant as specified in its Charter)

Idaho
(State or Other Jurisdiction
of Incorporation)

82-0475383
(I.R.S. Employer
Identification No.)

11915 W Executive Dr., Suite 101
Boise, Idaho 83713
(Address of Principal Executive Offices)

PCS 2009 Equity Incentive Plan
(Full title of the plan)

Robert O. Grover, Executive Vice President
11915 W Executive Dr., Suite 101
Boise, Idaho 83713
(Name and address of agent for service)

208-343-3110
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

(Do not check if a smaller reporting company)

Accelerated filer
Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee*
No Par Value Common Stock	2,000,000	\$ 0.09	\$ 180,000	\$ 20.87

* Calculated according to Rule 457(h) and (c) of the Securities and Exchange Commission, based upon the average of the bid and asked prices of our common stock on the OTC Bulletin Board on October 12, 2016, to be issued under the 2009 Equity Incentive Plan.

This Registration Statement on Form S-8 adds an additional 2,000,000 shares to the 2009 Equity Incentive Plan (the "2009 Plan") of PCS Edventures!.com, Inc. (the "Company") and incorporates by reference all of the information contained in the Company's S-8 Registration Statement filed with the Securities and Exchange Commission on November 19, 2009 (SEC File No. 333-163232), related to the registration of the initial 4,000,000 shares authorized by the Company's Board of Directors and stockholders for grants, awards and stock issuances under the 2009 Plan; and, the Registration Statement registering an additional 4,000,000 shares of common stock for grants, awards and stock issuances under the 2009 Plan that was duly approved by the Board of Directors and stockholders, respectively, on November 16, 2011, and April 4, 2012. This Registration Statement registers an additional 2,000,000 shares of common stock for grants, awards and stock issuances under the 2009 Plan that was duly approved by the Board of Directors and stockholders, respectively, on July 14, 2016, and September 23, 2016. The total number of shares registered under this Registration Statement is now 10,000,000 shares, and outlined in the amended 2009 Plan.

Item 8. Exhibits.

Exhibit Number

5.1 Opinion of Leonard W. Burningham, Esq. regarding Legality

23.1 Consent of Leonard W. Burningham, Esq.

23.2 Consent of M&K CPAS, PLLC, our Auditors

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Boise, State of Idaho, on October 14, 2016.

REGISTRANT:

Date: October 14, 2016

By: /s/ Robert O. Grover
Robert O. Grover
Executive Vice President

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Date: October 14, 2016

By: /s/ Michael J. Bledsoe
Michael J. Bledsoe
Vice President, Treasurer, Director

Date: October 14, 2016

By: /s/ Todd R. Hackett
Todd R. Hackett
CEO, Director

Leonard W. Burningham
Lawyer
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455 East Fifth South
Salt Lake City, Utah 84111-3323

Of Counsel
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October 14, 2016

PCS Edventures!.com, Inc.
11915 W. Executive Drive, Suite #101
Boise, Idaho 83713

Re: Opinion concerning the legality of the securities to be issued pursuant to the Registration Statement on Form S-8A-2 to be filed by PCS Edventures!.com, Inc., an Idaho corporation

Board of Directors:

As counsel for PCS Edventures!.com, Inc., an Idaho corporation, also known as "PCS Edventures!, Inc." (the "Company"), and in connection with the issuance of an additional 2,000,000 shares of the Company's no par value common stock (the "Securities") to the participants in the Company's 2009 Equity Incentive Plan (the "Plan Participants"), a copy of which is incorporated herein by reference from the Company's S-8 Registration Statement filed with the Securities and Exchange Commission (the "Commission") on November 19, 2009 (SEC File No. 333-163232)(the "2009 Plan"), I have been asked to render an opinion as to the legality of these Securities, which are to be covered by the above referenced Post-Effective Registration Statement to be filed by the Company on Form S-8 of the Commission, and as to which this opinion is to be filed as an Exhibit.

As you are aware, no services to be performed and billed to you which are in any way related to a "capital raising" transaction may be paid by the issuance of Securities pursuant to the 2009 Plan; and none can be services that promote or maintain a market for the Securities. Plan Participants need to be provided with access to or copies of the 2009 Plan and all reports of the Company that have been filed with the Commission during the past 12 months.

In connection with rendering my opinion, which is set forth below, I have reviewed and examined originals or copies of the following documents, to-wit:

1. Third Amended and Restated Articles of Incorporation of the Company, which were filed with the State of Idaho on April 4, 2012;
2. The Articles of Amendment of the Company increasing the authorized common stock of the Company to 150,000,000 shares of common stock, which were filed with the State of Idaho on October 11, 2016;
3. Third Amended Bylaws dated August 29, 2006;
4. The Company's reports and registration statements that have been filed with the Commission for the past 12 months;
5. A copy of the amended 2009 Plan;
6. A duly executed copy of the Unanimous Consent of the Board of Directors adopting the additional shares to the 2009 Plan dated July 14, 2016;
7. Confirmation of the voting of shareholders at the Company's annual meeting held on September 23, 2016, wherein the affirmative vote of the holders of a majority of the shares of common stock that were represented in person or by proxy at such annual meeting adopted the above referenced Articles of Amendment to increase the authorized common stock of the Company to 150,000,000 shares and to increase the number of shares of common stock of the Company reserved for issuance under the 2009 Plan to 10,000,000 shares, by reserving an additional 2,000,000 shares for issuance thereunder; and
8. Various other documents of the Company related to the Company's S-8 Registration Statement, as amended and filed with the Commission, and the 2009 Plan, as amended.

I have also examined various other documents, books, records, instruments and certificates of public officials, directors, executive officers and agents of the Company, and have made such investigations as I have deemed reasonable, necessary or prudent under the circumstances. Additionally, in rendering this opinion, I have reviewed various statutes and judicial precedence as I have deemed relevant or necessary.

Further, as counsel for the Company, I have discussed the items relied upon in rendering this opinion and the documents I have examined with one or more directors and executive officers of the Company, and in all instances, I have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to me as originals, the conformity with the original documents of all documents submitted to me as certified or photostatic copies and the authenticity of the originals of such copies. I have further assumed that the recipients of these Securities under the 2009 Plan will have paid the consideration required under the terms of the 2009 Plan prior to the issuance of the Securities, and that none of the services performed by the recipients shall be related to "capital raising" transactions or will be services that promote or maintain a market in the Company's Securities.

I have also relied on your representations that you will provide the individual Plan Participants with a copy of the 2009 Plan and have or will provide them with the website of the Commission for viewing the materials referred to in paragraphs 3 and 4 above, or will personally provide them with copies of this documentation.

Based upon the foregoing and in reliance thereon, it is my opinion that, subject to the limitations set forth in the 2009 Plan, the Securities to be issued pursuant to the 2009 Plan will, upon their issuance and delivery to the recipients thereof, after receipt of full payment therefor, be deemed duly and validly authorized, legally issued and fully paid and non-assessable under Title 39, Chapter 1 of the Idaho Code.

This opinion is expressly limited in scope to the Securities described herein and which are to be expressly covered by the above referenced Registration Statement and does not cover any subsequent issuances of any securities to be made in the future pursuant to any other plans, if any, pertaining to services performed in the future. Any such transactions are required to be included in a new Registration Statement or a post-effective amendment to the above referenced Registration Statement, which will be required to include a revised or a new opinion concerning the legality of the securities to be issued.

This opinion is also subject to bankruptcy, reorganization, insolvency, fraudulent conveyance and similar laws affecting creditors' rights generally, and general principles of equity (regardless of whether the application of such principles is considered in a proceeding in equity or at law).

Further, this opinion is limited to the corporate laws of the State of Idaho and the securities laws, rules and regulations of the United States, and I express no opinion with respect to the laws of any other jurisdiction.

I consent to the filing of this opinion with the Commission as an exhibit to the above referenced Registration Statement; however, this opinion is not to be used, circulated, quoted or otherwise referred to for any other purpose without my prior written consent.

This opinion is based upon my knowledge of the law and facts as of the date hereof, and I assume no duty to communicate with you with respect to any matter which may hereafter come to my attention.

Sincerely yours,

/s/ Leonard W. Burningham

Leonard W. Burningham

LWB/sg
cc: PCS Edventures!.com, Inc.

Leonard W. Burningham
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455 East Fifth South
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email lwb@burninglaw.com

October 14, 2016

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Via EDGAR

Re: Consent to be named in the S-8A-2 Registration Statement of PCS Edventures!.com, Inc., an Idaho corporation, also known as "PCS Edventures!, Inc.," (the "Registrant"), to be filed on or about October 13, 2016, covering the registration and issuance of an additional 2,000,000 shares of common stock to participants in the Registrant's 2009 Equity Incentive Plan

Ladies and Gentlemen:

I hereby consent to be named in the above referenced Registration Statement, and to have my opinion appended as Exhibit No. 23.1 thereto.

Sincerely yours,

/s/ Leonard W. Burningham

Leonard W. Burningham

LWB/sg
cc: PCS Edventures!.com, Inc.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8/A of our report dated June 21, 2016, relating to the financial statements of PCS Edventures!.Com, Inc. included in its Annual Report on Form 10-K for the fiscal year ended March 31, 2016, filed with the Securities and Exchange Commission on June 22, 2016.

M&K CPAS, PLLC

By: /s/ M&K CPAS, PLLC

Houston, Texas

October 14, 2016
