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ATLAS MINING CO
 Form S-8 POS
 September 15, 2004

SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

=====

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

ATLAS MINING COMPANY
 (Exact name of registrant as specified in its charter)

| | |
|---|---|
| Idaho ----- | 82-0096527 ----- |
| (State or other jurisdiction of incorporation or organization) | (I.R.S. Employer Identification No.) |
| 630 East Mullan Avenue Osburn, Idaho ----- | 83849 ----- |
| (Address of principal executive offices) | (Zip Code) |

2002 CONSULTANT STOCK PLAN

 (Full title of the plan)

William Jacobson
 630 East Mullan Avenue
 Osburn, Idaho 83849

(Name and address of agent for service)

(208) 556-1181
 (Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered | Amount to be Registered (1) | Proposed Maximum Offering Price Per Share (2) | Proposed Maximum Aggregate Offering Price (2) | Amount of Registration Fee |
|---|--------------------------------------|---|---|----------------------------------|
| ----- | | | | |
| Common Stock | 5,000,000 | \$.20 | \$1,025,000 | \$129.87 |
| ----- | | | | |

(1) Includes an indeterminate number of additional shares that may be issued to adjust the number of shares issued pursuant to the stock plan described herein as the result of any future stock split, stock dividend

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or similar adjustment of the registrant's outstanding common stock.

(2) Estimated pursuant to Rule 457(h) solely for purposes of calculating amount of registration fee, based upon the average of the bid and asked price reported on September 14, 2004, as reported on the OTC Electronic Bulletin Board.

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GENERAL INSTRUCTION E INFORMATION

This Registration Statement is being filed for the purposed of increasing the number of securities of the same class as other securities for which a Registration Statement of the Registrant on Form S-8 relating to the same consultant stock plan is effective.

THE CONTENTS OF THE REGISTRANT'S REGISTRATION STATEMENT ON FORM S-8 FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON AUGUST 27, 2002 (FILE NO. 333-98821) IS HEREBY INCORPORATED BY REFERENCE.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents are hereby incorporated by reference into this registration statement:

(a) The Annual Report for the fiscal year ended December 31, 2003 filed by the registrant with the Securities and Exchange Commission (the "Commission") on Form 10KSB on March 30, 2004, which contains audited consolidated financial statements for the most recent fiscal year for which such statements have been filed.

(b) The Quarterly Report for the quarter ended June 30, 2004 filed on Form 10QSB on August 20, 2004.

(b) The description of the registrant's common stock, which is included in the Registrant's Annual Report for fiscal year ended December 31, 2003, filed on Form 10KSB with the Commission on March 30, 2004.

(c) In addition, all documents subsequently filed by the registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this registration statement and to be a part hereof from the date of filing of such documents.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Law Offices of Gary L. Blum has given an opinion on the validity of the securities being registered hereunder. Gary L. Blum, principal in the law firm, is eligible to receive shares of the Company's common stock pursuant to this Form S-8 registration statement.

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ITEM 8. EXHIBITS.

5. Opinion regarding legality

23.1 Consent of Chisholm, Bierwolf & Nilson, LLC

23.2 Consent of Law Offices of Gary L. Blum (included in Exhibit 5)

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 Osburn, State of Idaho, on this 15th day of September, 2004.

ATLAS MINING COMPANY

/s/ William Jacobson

By: William Jacobson

Its: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

Dated: September 15, 2004

/s/ William Jacobson

William Jacobson, Chairman

Dated: September 15, 2004

/s/ Kurt Hoffman

Kurt Hoffman, CFO, Director

Dated: September 15, 2004

/s/ Jack Harvey

Jack Harvey, Director

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Dated: September 15, 2004

/s/ Marqueta Martinez

Marqueta Martinez, Director

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INDEX TO EXHIBITS

| Exhibit Number ----- | Description ----- |
|----------------------------|--|
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