

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)\*

LecTec Corporation

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

523251-10-6

-----  
(CUSIP Number)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF THE ABOVE PERSON

Perkins Capital Management, Inc.  
IRS ID No.: 41-1501962

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a)  /  /  
(b)  /  /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

730 East Lake Street, Wayzata, MN 55391-1769

NUMBER OF SHARES 5 SOLE VOTING POWER  
167,335

BENEFICIALLY OWNED 6 SHARED VOTING POWER  
0

BY EACH REPORTING PERSON WITH 7 SOLE DISPOSITIVE POWER  
271,839

PERSON WITH 8 SHARED DISPOSITIVE POWER  
0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
271,839

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.7%

12 TYPE OF REPORTING PERSON\*  
IA

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Item 1.

- (a) Name of Issuer  
LecTec Corporation
- (b) Address of Issuer's Principal Executive Offices  
10701 Red Circle Drive, Minnetonka, MN 55343

Item 2.

- (a) Name of Person Filing  
Perkins Capital Management, Inc.
- (b) Address of Principal Business Office or, if none, residence  
730 East Lake Street  
Wayzata, MN 55391-1769
- (c) Citizenship  
Minnesota Corporation
- (d) Title of Class of Securities  
Common Stock
- (e) CUSIP Number  
523251-10-6

Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a:

- (a)  Broker or Dealer registered under Section 15 of the Act
- (b)  Bank as defined in section 3 (a) (6) of the Act
- (c)  Insurance Company as defined in section 3 (a) (6) of the Act
- (d)  Investment Company registered under section 8 of the Investment Company Act.
- (e)  Investment Adviser registered under section 203 of the Investment Advisers act of 1940
- (f)  Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see 240.13d-1 (b) (1) (ii) (F)
- (g)  Parent Holding Company, in accordance with 240.13d-1 (b) (ii) (G) (Note: See Item 7)

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- (h)  Group, in accordance with 240.13d-1(b) (1) (ii) (H)

Item 4. Ownership

If the percent of the class owned, as of December 31 of the year covered by

the statement, or as of the last day of any month described in Rule 13d-1 (b) (2), if applicable, exceeds five percent, provide the following information as of that date and identify those shares which there is a right to acquire.

- (a) Amount Beneficially Owned  
271,839
- (b) Percent of Class  
6.7%
- (c) Number of shares as to which such person has:
  - (i) sole power to vote or to direct the vote  
167,335
  - (ii) shared power to vote or to direct the vote  
0
  - (iii) sole power to dispose or to direct the disposition of  
271,839
  - (iv) shared power to dispose or to direct the disposition of  
0

Item 5. Ownership of Five Percent or Less of a Class  
Not applicable.

Item 6. Ownership of more than Five Percent on Behalf of Another Person.  
None

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company  
None

Item 8. Identification and Classification of Members of the Group  
None

Item 9. Notice of Dissolution of Group  
None

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Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 30, 1998

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Date

By /s/ Bradley A. Erickson

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Signature

Bradley A. Erickson, Vice President

-----  
Name/Title

