PERCEPTRON INC/MI Form SC 13G/A February 07, 2014 UNITED STATES SECURITIES AND EXCHANGECOMMISSION Washington D.C. 20549 SCHEDULE 13GA Under the Securities Exchange Act 1934 (Amendment No.8) PERCEPTRON INC _____ (Name of Issuer) COMMON _____ (Title of Class of Securities) 71361F100 _____ (CUSIP Number) Calendar Year 2013 _____ (Date of Event Which Requires Filing of this Statement) CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT TO WHICH THIS SCHEDULE IS FILED:

[X] RULE 13D-1(b)

[] RULE 13D-1(c)

_____ 1. Names of Reporting Persons I.R.S. Identification No. of above person RUTABAGA CAPITAL MANAGEMENT I.R.S. Identification No.: 04-3451870 _____ Check the Appropriate Box if a Member of a Group 2. (a)[] (b)[] _____ 3. SEC Use Only _____ 4. Citizenship or Place of Organization Massachusetts _____ 5. Sole Voting Power NUMBER OF 463896 SHARES BENEFICIALLY OWNED BY 6. Shared Voting Power EACH 70000 REPORTING PERSON WITH 7. Sole Dispositive Power 533896 8. Shared Dispositive Power 0 _____ Aggregate Amount Beneficially Owned by Each 9. Reporting Person 533896

10. Check if the aggregate Amount in Row (9)
Excludes Certain Shares []

11. Percent of Class Represented by Amount in Row (9)
6.00%
12. Type of Reporting Person
IA
Item 1(a). NAME OF ISSUER
PERCEPTRON INC
Item 1(b). ADDRESS OF PRINCIPAL OFFICES
47827 HALYARD DRIVE PLYMOUTH, MI 48170
Item 2(a). NAME OF PERSON FILING
Rutabaga Capital Management
Item 2(b). ADDRESS OF PRINCIPAL OFFICES
64 Broad Street, 3rd Floor, Boston, MA 02109
Item 2(c). Citizenship
MASSACHUSETTS
Item 2(d). TITLE OF CLASS OF SECURITIES
COMMON STOCK
Item 2(e). CUSIP NUMBER

71361F100

Item 3. IF THIS STATEMENT IS BEING FILED PURSUANT TO RULE 13d-1(b), or 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

(a) [] Broker or dealer registered under Section 15
of the Act(15 U.S.C 780);
(b) [] Bank as defined in Section 3(a)(6) of the
Act(15 U.S.C 78c);

[] insurance company as defined in Section (C) 3(a)(19) of the Act(15 U.S.C 78c); (d) [] Investment company registered under Section 8 of the Investment Company Act of 1940(15 U.S.C. 80a-8); (e) [X] An investment adviser in accordance with section 240.13d-1(b)(I)(ii)(E) (f) [] An employee benefit plan or endowment fund in accordance with 13d-1(b)(1)(ii)(F); (g) [] A parent holding company or control person in accordance with 13d-1(b)(1)(ii)(G); (h) [] A savings association as defined in in Section 3(b) of the Federal Deposit Insurance Act(12 U.S.C 1813); [] A church plan that is excluded from the (i) definition of an investment company under Section3(c)(14) of the Investment Company Act of 1940(15 U.S.C. 80a-3); [] Group, in accordance with 13d-1(b)(1)(ii)(J) (j) If this statement is filed pursuant to 13d-1(c), check this box. [] Item 4. OWNERSHIP Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1. 533896 (a) Amount beneficially owned: (b) _____ (b) Percent of class: 6.00%

that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following []

Not Applicable

Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Not Applicable

- Item 7. IDENTIFIACTION AND CLASSIFICATION OF THE SUBSIDIARY WHICH AQUIRED THE SECURITY BEING REPORTED ON
 - BY THE PARENT HOLDING COMPANY.

Not Applicable

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF A GROUP.

Not Applicable

Item 9. NOTICE OF DISSOLUTION OF GROUP

Not Applicable

Item 10. CERTIFICATION

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

SIGNATURE

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.

Dated: February 7, 2014 Rutabaga Capital Management

By: /s/ Dana Cohen Dana Cohen, Principal