

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Schedule 13G
Under the Securities Exchange Act of 1934

Tweeter Home Entertainment Group, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

901167106

(CUSIP Number)

December 31, 1998

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

CUSIP No. 901167106

Page 1 of 5 pages

1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of above persons
PNC Capital Corp 51-0336667

2) Check the Appropriate Box if a Member of a Group (See Instructions)

- a)
b)

3) SEC USE ONLY

4) Citizenship or Place of Organization Pennsylvania

Number of Shares 5) Sole Voting Power 457,370

Beneficially Owned
By Each Reporting
Person With

6) Shared Voting Power 0

7) Sole Dispositive Power 457,370

8) Shared Dispositive Power 0

9) Aggregate Amount Beneficially Owned by Each Reporting Person 457,370

10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11) Percent of Class Represented by Amount in Row (9) 7.3

12) Type of Reporting Person (See Instructions) CO

ITEM 1(a) - NAME OF ISSUER:

Tweeter Home Entertainment Group, Inc.

ITEM 1(b) - ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

10 Pequot Way
Canton, MA 02021

ITEM 2(a) - NAME OF PERSON FILING:

PNC Capital Corp

ITEM 2(b) - ADDRESS OF PRINCIPAL BUSINESS OFFICE, OR IF NONE, RESIDENCE:

One PNC Plaza, Pittsburgh, PA 15222

ITEM 2(c) - CITIZENSHIP:

Pennsylvania

ITEM 2(d) - TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e) - CUSIP NUMBER:

901167106

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

Not applicable.

ITEM 4 - OWNERSHIP:

The following information is as of December 31, 1998;

(a) Amount Beneficially Owned: 457,370 shares

(b) Percent of Class: 7.3

(c) Number of shares to which such person has:

(i) sole power to vote or to direct the vote 457,370

(ii) shared power to vote or to direct the vote 0

(iii) sole power to dispose or to direct the disposition of 457,370

(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:

Not applicable.

ITEM 7 - IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED
THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not applicable.

ITEM 8 - IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

Not applicable.

ITEM 9 - NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

ITEM 10 - CERTIFICATION.

Not applicable.

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.

February 12, 1999

Date

/s/ David Blair

Signature - PNC Capital Corp

David Blair, Senior Vice President

Name/Title