



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 19, 2008

Mr. Jeffrey K. Berg  
President, Chief Executive Officer and Director  
Communications Systems, Inc.  
10900 Red Circle Drive  
Minnetonka, MN 55343

**RE: Communications Systems, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 001-31588**

Dear Mr. Berg:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director