



DIVISION OF
CORPORATION FINANCE

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

November 18, 2021

Mark Fandrich
Chief Financial Officer
Communications Systems Inc.
10900 Red Circle Drive
Minnetonka , Minnesota 55343

**Re: Communications Systems Inc.
Registration Statement on Form S-4
Filed November 12, 2021
File No. 333-260999**

Dear Mr. Fandrich:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: April Hamlin