



DIVISION OF
CORPORATION FINANCE

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

November 17, 2010

Via U.S. Mail and Facsimile: (952) 996-1693

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

**Re: Communications Systems, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed March 18, 2010, as amended November 12, 2010
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