# SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

#### **SCHEDULE 13D**

# Under the Securities Exchange Act of 1934 (Amendment No. 6)

Communications Systems, Inc. (Name of Issuer)

Common Stock (Title of Class of Securities)

203900105

(CUSIP Number)

David Goldman GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-5000 (Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

> <u>March 23, 2016</u> (Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 203900105 1 Names of reporting persons

I.R.S. identification no	s. of above persons	(entities only)
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	4044523			Gabelli Funds, LLC I.D. No. 13-
2		te box if a member of a	group (SEE INSTRUCTIONS) (a)	
			(b)	
3	Sec use only			
3	-			
4	Source of funds (SEE 00-Funds of investr	E INSTRUCTIONS) nent advisory clients		
5	Check box if disclosu	re of legal proceedings	is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place o New York	of organization		
	Number Of	: 7	Sole voting power	
	Shares	:	240,000 (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	:	None	
	By Each	: : 9	Sole dispositive power	
	Reporting	:	240,000 (Item 5)	
	Person	:10	Shared dispositive power	
	With	:	None	
	Aggregate amount be	eneficially owned by eac	ch reporting person	
	240,000 (Item 5)			
	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)			
	Percent of class represented by amount in row (11)			
	2.74%			
	Type of reporting pe IA	rson (SEE INSTRUCTI	(ONS)	

1 Names of reporting persons

I.R.S. identification nos. of above	persons (entities only)
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No. 13-4044521 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) 2 (b) 3 Sec use only Source of funds (SEE INSTRUCTIONS) 4 00-Funds of investment advisory clients Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5 Citizenship or place of organization 6 New York Number Of :7 Sole voting power : Shares 447,875 (Item 5) : Beneficially : 8 Shared voting power : Owned None : By Each :9 Sole dispositive power : Reporting 447,875 (Item 5) : Person :10 Shared dispositive power : With None : 11 Aggregate amount beneficially owned by each reporting person 447,875 (Item 5) 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) 13 Percent of class represented by amount in row (11) 5.11% 14 Type of reporting person (SEE INSTRUCTIONS) IA, CO

CUSIP No. 203900105 1 Names of rep Names of reporting persons

I.R.S. identification nos. of above persons (entities only)	
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	I.R.S. identification n	os. of above persons (en	tities only)		ID N 12
	4008049			Teton Advisors, Inc.	I.D. No. 13-
	Check the appropriat	te box if a member of a g	group (SEE INSTRUCTIONS) (a)		
			(b)		
	Sec use only				
	Source of funds (SEE 00 – Funds of investm				
	Check box if disclosu	re of legal proceedings i	s required pursuant to items 2 (d) or 2 (e)		
	Citizenship or place o Delaware	of organization			
	Number Of	:7	Sole voting power		
	Shares	:	299,998 (Item 5)		
	Beneficially	: 8	Shared voting power		
	Owned	:	None		
	By Each	:9	Sole dispositive power		
	Reporting		299,998 (Item 5)		
	Person	:10	Shared dispositive power		
	With	:	None		
1	: Aggregate amount beneficially owned by each reporting person				
	299,998 (Item 5)				
2	Check box if the aggr (SEE INSTRUCTION		l) excludes certain shares		
3	Percent of class repre	esented by amount in ro	v (11)		
	3.42%				
4	Type of reporting per IA, CO	son (SEE INSTRUCTI	DNS)		

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b) 3 Sec use only 4 Source of funds (SEE INSTRUCTIONS) None Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5 Citizenship or place of organization 6 Wyoming Number Of :7 Sole voting power : Shares None (Item 5) : Beneficially Shared voting power : 8 Owned None : By Each :9 Sole dispositive power : Reporting None (Item 5) : Person :10 Shared dispositive power : With None : 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X 12 13 Percent of class represented by amount in row (11) 0.00% 14 Type of reporting person (SEE INSTRUCTIONS) ĤC, CO 5

11

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

**GAMCO** Investors, Inc. I.D. No. 13-4007862 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) 3 Sec use only Source of funds (SEE INSTRUCTIONS) 4 None 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) Citizenship or place of organization 6 Delaware Number Of :7 Sole voting power : Shares None (Item 5) : Beneficially : 8 Shared voting power : Owned : None By Each :9 Sole dispositive power : Reporting None (Item 5) : Person :10 Shared dispositive power : With None • Aggregate amount beneficially owned by each reporting person None (Item 5)

Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X

 13
 Percent of class represented by amount in row (11)

 0.00%

14 Type of reporting person (SEE INSTRUCTIONS) HC, CO

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

Associated Capital Group, Inc. I.D. No. 47-3965991 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) 3 Sec use only Source of funds (SEE INSTRUCTIONS) 4 None Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5 Citizenship or place of organization 6 Delaware Number Of :7 Sole voting power : Shares None (Item 5) : Beneficially : 8 Shared voting power : Owned None : By Each :9 Sole dispositive power : Reporting None (Item 5) : Person :10 Shared dispositive power : With None : 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares 12 (SEE INSTRUCTIONS) X 13 Percent of class represented by amount in row (11) 0.00% 14 Type of reporting person (SEE INSTRUCTIONS) HC, CO 7

1 Names of reporting persons

Mario J. Gabelli         2       Check the appropriate box if a member of a group (SEE INSTRUCTIONS)       (a)         3       Sec use only       (b)         4       Source of funds (SEE INSTRUCTIONS) 00 - private funds       (b)         5       Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)       (c)         6       Cltizenship or place of organization USA       Value         Number Of       :7       Sole voting power         Owned       :0       Source         By Each       :9       Sole dispositive power         Reporting       :9,000       (Item 5)         Person       :10       Shared dispositive power         With       None       None         11       Aggregate amount beneficially owned by each reporting person       :0,000         9,000       (Item 5)       Check box if the aggregate amount in row (11) excludes certain shares         12       Check box if the aggregate amount in row (11) excludes certain shares		I.R.S. identification r	nos. of above persons (er	itities only)	
(a) (b) 3 Sec use only 4 Source of funds (SEE INSTRUCTIONS) 00 - private funds 5 Check bos if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 6 Critizenship or place of organization USA Number Of 7 Sole voting power Shares 9,000 (Item 5) Beneficially 3 Shared voting power Owned None By Each 9 Sole dispositive power Reporting 9,000 (Item 5) Person 10 Shared dispositive power With None 11 Aggregate amount beneficially owned by each reporting person 9,000 (Item 5) Check bos if the aggregate amount in row (11) excludes certain shares 12 Check bos if the aggregate amount in row (11) excludes certain shares 12 Check bos if the aggregate amount in row (11) excludes certain shares			_		Mario J. Gabelli
b)         3       Sec use only         4       Source of funds (SEE INSTRUCTIONS) 00 - private funds         5       Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)         6       Clitzenship or place of organization USA         Number Of       ?         5       Sole voting power         5       Shares         9,000       (tem 5)         Beneficially       :         9       Sole dispositive power         Reporting       9,000         9       Sole dispositive power         Reporting       9,000         10       Shared dispositive power         With       None         11       Aggregate amount beneficially owned by each reporting person         9,000       (tem 5)         12       Check box if the aggregate amount in row (11) excludes certain shares         12       Check box if the aggregate amount in row (11) excludes certain shares	2	Check the appropria	te box if a member of a	group (SEE INSTRUCTIONS)	(a)
3       Sec use only         4       Source of funds (SEE INSTRUCTIONS) 00 - private funds         5       Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)         6       Citizenship or place of organization USA         Number Of       :7         Shares       :9,000 (Item 5)         Beneficially       :8         Shared voting power         Owned       :9         Sole dispositive power         Reporting       :9,000 (Item 5)         Person       :10         With       :         None         11       Aggregate amount beneficially owned by each reporting person         9,000 (Item 5)         Check box if the aggregate amount in row (11) excludes certain shares         (SEE INSTRUCTIONS) X					(a)
4       Source of funds (SEE INSTRUCTIONS) 00 - private funds         5       Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)         6       Citizenship or place of organization USA         Number Of       :7         Shares       9,000         Beneficially       :8         Shared       None         By Each       :9         Sole dispositive power         Reporting       :9,000         Item 5)         Person         10       Shared dispositive power         With       None         11       Aggregate amount beneficially owned by each reporting person         9,000       (Item 5)         Check box if the aggregate amount in row (11) excludes certain shares         (SEE INSTRUCTIONS) X				(b)	
00 - private funds         5       Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)         6       Citizenship or place of organization USA         Number Of       7         Shares       9,000 (Item 5)         Beneficially       8         Sole dispositive power         Owned       9         Sole dispositive power         Image: Private Power Power         Image: Power Power Power Power         Image: Power Po	3	Sec use only			
00 - private funds         5       Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)         6       Citizenship or place of organization USA         Number Of       7         Shares       9,000 (Item 5)         Beneficially       8         Sole voting power         Owned       1         9       Sole dispositive power         Reporting       9         Person       10         Shared dispositive power         With       10         Shared dispositive power         9,000 (Item 5)         Person         11       Aggregate amount beneficially owned by each reporting person         9,000 (Item 5)         12	<u> </u>				
6       Citizenship or place of organization USA         Number Of       :7       Sole voting power         :       9,000       (Item 5)         Beneficially       :8       Shared voting power         Owned       :       None         By Each       :9       Sole dispositive power         Reporting       :       9,000         :10       Shared dispositive power         :With       :       None         :11       Aggregate amount beneficially owned by each reporting person         9,000       (Item 5)         Check box if the aggregate amount in row (11) excludes certain shares         (SEE INSTRUCTIONS) X	4		LINSTRUCTIONS)		
USA     Number Of     ?       Shares     9,000 (Item 5)       Beneficially     :       Beneficially     :       By Each     :       9     Sole dispositive power       Reporting     :       10     Shared dispositive power       With     :       11     Aggregate amount beneficially owned by each reporting person       9,000 (Item 5)       Check box if the aggregate amount in row (11) excludes certain shares       12	5	Check box if disclosu	ire of legal proceedings	is required pursuant to items 2 (d) or 2 (e)	
USA     Number Of     ?       Shares     9,000 (Item 5)       Beneficially     :       Beneficially     :       By Each     :       9     Sole dispositive power       Reporting     :       10     Shared dispositive power       With     :       11     Aggregate amount beneficially owned by each reporting person       9,000 (Item 5)       Check box if the aggregate amount in row (11) excludes certain shares       12					
Number Of     :7     Sole voting power       Shares     9,000 (Item 5)       Beneficially     :8       Owned     :       By Each     :9       Sole dispositive power       Reporting     :9,000 (Item 5)       Person     :10       Shared dispositive power       With     :       None	6		of organization		
Shares     9,000 (Item 5)       Beneficially     8       Owned     None       By Each     9       Sole dispositive power       Reporting     9,000 (Item 5)       Person     10       Shared dispositive power       With     None					
Beneficially       1       8       Shared voting power         Owned       1       None         By Each       1       9       Sole dispositive power         Reporting       1       9,000 (Item 5)         Person       1       None         11       Aggregate amount beneficially owned by each reporting person         9,000 (Item 5)       1         Check box if the aggregate amount in row (11) excludes certain shares         12       (SEE INSTRUCTIONS) X		Number Of	: 7	Sole voting power	
Owned     None       By Each     9       Sole dispositive power       Reporting     9,000 (Item 5)       Person     10       With     None       11     Aggregate amount beneficially owned by each reporting person       9,000 (Item 5)       Check box if the aggregate amount in row (11) excludes certain shares       12		Shares	:	9,000 (Item 5)	
By Each     9     Sole dispositive power       Reporting     9,000 (Item 5)       Person     10       With     None         11     Aggregate amount beneficially owned by each reporting person       9,000 (Item 5)         Check box if the aggregate amount in row (11) excludes certain shares   (SEE INSTRUCTIONS) X		Beneficially	: 8	Shared voting power	
Reporting     9,000 (Item 5)       Person     10       With     10       Shared dispositive power       9,000 (Item 5)		Owned	:	None	
Person With In aggregate amount beneficially owned by each reporting person 9,000 (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		By Each	: 9	Sole dispositive power	
Initial Shared dispositive power       With     Initial None       11     Aggregate amount beneficially owned by each reporting person       9,000     (Item 5)       Check box if the aggregate amount in row (11) excludes certain shares       (SEE INSTRUCTIONS) X		Reporting	:	9,000 (Item 5)	
With     None       11     Aggregate amount beneficially owned by each reporting person       9,000     (Item 5)       12     Check box if the aggregate amount in row (11) excludes certain shares       12     (SEE INSTRUCTIONS) X		Person	: :10	Shared dispositive power	
: 11 Aggregate amount beneficially owned by each reporting person 9,000 (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		With	:		
9,000 (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X					
Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X 12	11	Aggregate amount be	eneficially owned by eac	h reporting person	
12 (SEE INSTRUCTIONS) X		9,000 (Item 5)			
12				1) excludes certain shares	
13 Percent of class represented by amount in row (11)	12	(SEE INSTRUCTIO	NS) X		
13 Percent of class represented by amount in row (11)					
15 Percent of class represented by amount in row (11)	12	Demont of class service		(11)	
	13	Percent of class repr	esented by amount in ro	w (11)	
0.10%		0.10%			
14 Type of reporting person (SEE INSTRUCTIONS)	14		rson (SEE INSTRUCTI	ONS)	
IN		IN			

Item 1.

#### Security and Issuer

This Amendment No. 6 to Schedule 13D on the Common Stock of Communications Systems, Inc. (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D"), which was originally filed on May 13, 2013. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

#### Item 2.

Identity and Background Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he

directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT), CIBL, Inc. ("CIBL") and ICTC Group, Inc. ("ICTC"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Associated Capital Group, Inc. ("AC"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli Securities, Inc. ("GSI"), G.research, LLC ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), Mario Gabelli, LICT, CIBL and ICTC. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GSI, a majority-owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GSI may purchase or sell securities for its own account. GSI is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund LP, Gabelli Japanese Value Partners L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., GAMCO Long/Short Equity Fund, L.P., Gabelli Multimedia Partners, L.P., Gabelli International Gold Fund Limited and Gabelli Green Long/Short Fund, L.P.

G.research, a wholly-owned subsidiary of GSI, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The GAMCO Mathers Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The Gabelli Enterprise Mergers & Acquisitions Fund, Inc., The Gabelli SRI Fund, Inc., The Gabelli SRI Fund, Inc., The Gabelli Global Utility arust, Take Gabelli Global Cold A Income Trust, The Gabelli Utility Trust, Gabelli Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The Gabelli Value Plus+ Trust, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mites<sup>m</sup> Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of LICT.

ICTC is a holding company with subsidiaries in voice, broadband and other telecommunications services, primarily in the rural telephone industry. ICTC makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of ICTC.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman and Chief Executive Officer of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton. MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes

investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

The Reporting Persons do not admit that they constitute a group.

GAMCO and G.research are New York corporations and GBL, AC, GSI, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501. ICTC Group Inc. is a Delaware corporation having its principal place of business as 556 Main Street, Nome, North Dakota 58062.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – Not applicable.

(f) - Reference is made to Schedule I hereto.

Source and Amount of Funds or Other Consideration Item 3 to Schedule 13D is amended, in pertinent part, as follows: The Reporting Persons used an aggregate of approximately \$738,502 to purchase the Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO used approximately \$265,750 of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$472,752 of client funds to purchase the additional Securities reported by it.

# Item 5. Interest In Securities Of The Issuer

# Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 996,873 shares, representing 11.38% of the 8,761,000 shares outstanding as reported in the Issuer's most recent Form 10-K for the fiscal year ended December 31, 2015. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GAMCO	447,875	5.11%
Gabelli Funds	240,000	2.74%
Teton Advisors	299,998	3.42%
Mario Gabelli	9,000	0.10%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI is deemed to have beneficial ownership of the Securities owned beneficially by G.research. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (ii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares sheld by such fund under special circumstances such as regulatory considerations, and (iii) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.
 (e) 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. Dated: March 24, 2016

> GGCP, INC. MARIO J. GABELLI

By:<u>/s/ Douglas R. Jamieson</u> Douglas R. Jamieson Attorney-in-Fact

# TETON ADVISORS, INC.

By:/s/ David Goldman David Goldman General Counsel – Teton Advisors, Inc.

# ASSOCIATED CAPITAL GROUP, INC.

By:<u>/s/ Kevin Handwerker</u> Kevin Handwerker General Counsel & Secretary – Associated Capital Group, Inc.

GAMCO ASSET MANAGEMENT INC. GAMCO INVESTORS, INC. GABELLI FUNDS, LLC

By:/s/ Douglas R. Jamieson Douglas R. Jamieson President & Chief Operating Officer – GAMCO Investors, Inc. President – GAMCO Asset Management Inc. President & Chief Operating Officer of the sole member of Gabelli Funds, LLC

# Schedule I Information with Respect to Executive <u>Officers and Directors of the Undersigned</u>

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli Securities, Inc., Gresearch, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

Directors.	
Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202
Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Marc Gabelli	President of Associated Capital Group, Inc. President and Managing Director of Gabelli Securities, Inc.
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327
Officers: Mario J. Gabelli	Chairman and Chief Executive Officer
Douglas R. Jamieson	President and Chief Operating Officer
Henry G. Van der Eb	Senior Vice President
Bruce N. Alpert	Senior Vice President
Agnes Mullady	Senior Vice President
Kevin Handwerker	Executive Vice President, General Counsel and Secretary
GAMCO Asset Management Inc. Directors:	
Douglas R. Jamieson Regina M. Pitaro William S. Selby	
Officers:	
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President, Chief Operating Officer and Managing Director

David Goldman

Gabelli Funds, LLC Officers:

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Mario J. Gabelli	Chief Investment Officer – Value Portfolios
Bruce N. Alpert	Executive Vice President and Chief Operating Officer
Agnes Mullady	President and Chief Operating Officer - Open End Fund Division
David Goldman	General Counsel

General Counsel, Secretary & Chief Compliance Officer

Gabelli Securities, Inc. Directors:

Robert W. Blake	President of W. R. Blake & Sons, Inc. 196-20 Northern Boulevard Flushing, NY 11358
Douglas G. DeVivo	Co-Chairman of the Board Alce Partners, L.P. 40 Laburnum Road Atherton, CA 94027
Marc J. Gabelli	Co-Chairman of the Board See above
Douglas R. Jamieson	President
William C. Mattison, Jr.	Former Vice Chairman – Gerard, Klauer Mattison & Co., Inc.
Salvatore F. Sodano	Vice Chairman Chairman and Chief Executive Officer Worldwide Capital Advisory Partners, LLC 520 White Plains Road, Suite 500 Tarrytown, NY 10591
Officers: Douglas R. Jamieson	See above
Diane M. LaPointe	Controller
Kevin Handwerker	Secretary
David M. Goldman	General Counsel & Assistant Secretary
David Fitzgerald	Chief Compliance Officer
G.research, LLC	
Directors: Daniel M. Miller	Chairman
Cornelius V. McGinity	President
Officers:	
Daniel M. Miller	See above
Cornelius V. McGinity	See above
Bruce N. Alpert	Vice President
Diane M. LaPointe	Controller and Financial & Operations Principal
Douglas R. Jamieson	Secretary
David M. Goldman	Assistant Secretary
Josephine D. LaFauci	Chief Compliance Officer
Gabelli Foundation, Inc. Officers:	
Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President
Marc J. Gabelli	Trustee
Matthew R. Gabelli	Trustee
Michael Gabelli	Trustee
MJG-IV Limited Partnership	

# Officers:

Mario J. Gabelli

General Partner

GGCP, Inc. Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc J. Gabelli	President of Associated Capital Group, Inc. President and Managing Director of Gabelli Securities, Inc.
Matthew R. Gabelli	Vice President – Trading G.research, Inc. One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp
Officers:	
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc J. Gabelli Silvio A. Berni	President Vice President, Assistant Secretary and Controller
GGCP Holdings LLC Members:	
GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member

Teton Advisors, Inc. Directors:

Directi	Howard F. Ward	Chairman of the Board
	Nicholas F. Galluccio	Chief Executive Officer and President
	Vincent J. Amabile	
	John Tesoro	
Office	rc•	
onice	Howard F. Ward	See above
	Nicholas F. Galluccio	See above
	Michael J. Mancuso	Chief Financial Officer
	David Goldman	General Counsel
	Tiffany Hayden	Secretary

Associated Capital Group, Inc.

Directors:		
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.	
Marc J. Gabelli	Chairman of The LGL Group, Inc. 2525 Shader Road Orlando, FL 32804	
Richard L. Bready	Former Chairman and Chief Executive Officer Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903	
Bruce Lisman	Former Chairman - JP Morgan – global equity division	
Daniel R. Lee	Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147	
Salvatore F. Sodano	Vice Chairman of the Board (see above)	
Officers: Mario J. Gabelli	Chairman of the Board and Chief Executive Officer	
Marc Gabelli	President	
Patrick Dennis	Executive Vice President and Chief Financial Officer	
Kevin Handwerker	Executive Vice President, General Counsel and Secretary	

#### SCHEDULE II INFORMATION WITH RESPECT TO TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1) SHARES PURCHASED AVERAGE DATE SOLD(-) PRICE(2)

# COMMON STOCK-COMMUNICATIONS SYSTEMS, INC.

# GAMCO ASSET MANAGEMENT INC.

GAMEO ASSET MANAGEMENT INC.			
3/23/16	7,600	6.9475	
3/22/16	1,542	6.9200	
3/21/16	629	6.9200	
3/17/16	132	6.8506	
3/16/16	697	6.7900	
3/11/16	1,500	7.0653	
3/10/16	175	6.7900	
3/09/16	3,046	7.0005	
3/09/16	2,289	7.0000	
3/08/16	704	7.0100	
3/07/16	150	7.0100	
3/04/16	177	7.0000	
3/03/16	1,800-	7.0233	
3/01/16	10,322-	7.0126	
3/01/16	2,734	7.0000	
2/29/16	3,279-	7.0101	
2/26/16	9,500	6.9998	
2/26/16	2,100-	7.0100	
2/25/16	2,299-	7.0262	
2/24/16	200	7.0000	
2/23/16	800	7.0000	
2/22/16	300	7.0500	
2/18/16	1,000	7.0000	
2/17/16	500-	6.9160	
2/12/16	400	6.7700	
2/05/16	463	7.2500	
2/04/16	537	7.2500	
1/29/16	800	7.3200	
1/27/16	200	7.4091	
TETON ADVISORS, INC.			
3/23/16	1,400	6.9200	
3/16/16	537	6.8200	
3/15/16	1,263	6.8452	
3/11/16	200	6.9200	
3/10/16	2,000	7.0800	
2/02/16	2,739	7.2200	
2/01/16	248	7.2200	
1/29/16	813	7.2200	

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NASDAQ GLOBAL SECURITIES MARKET.

(2) PRICE EXCLUDES COMMISSION.