

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

Communications Systems, Inc.
(Name of Issuer)

Common Stock Par Value \$0.05 Per Share
(Title of Class and Securities)

203900105
(CUSIP Number of Class of Securities)

James E. McKee, Gabelli Funds, Inc.,
One Corporate Center, Rye, NY 10580-1435 (914) 921-5294
(Name, Address and Telephone Number of Person Authorized
to Receive Notices and Communications)

April 7, 1999
(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 Sections 240.13d-1(e), or
240.13d-1(f) or 240.13d-1(g), check the following box [] .

CUSIP No. 203900105 13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Funds, LLC I.D. No. 13-4044523

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
OO-Funds of investment company clients

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS
REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

/ /

(6) CITIZENSHIP OR PLACE OF ORGANIZATION
New York

	:	(7) SOLE VOTING POWER
	:	110,000 (Item 5)
	:	
	:	(8) SHARED VOTING POWER
NUMBER OF SHARES BENEFICIALLY	:	None (Item 5)
OWNED BY EACH REPORTING	:	
PERSON WITH	:	(9) SOLE DISPOSITIVE
	:	POWER
	:	110,000 (Item 5)
	:	
	:	(10) SHARED DISPOSITIVE
	:	POWER
	:	None (Item 5)

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
110,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11

EXCLUDES CERTAIN SHARES*

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
1.25%

(14) TYPE OF REPORTING PERSON*
IA

CUSIP No. 203900105

13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
GAMCO Investors, Inc. I.D. No. 13-4044521

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a)

(b)

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
OO-Funds of investment advisory clients

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS
REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

(6) CITIZENSHIP OR PLACE OF ORGANIZATION
New York

	:	(7) SOLE VOTING POWER
	:	447,000 (Item 5)
	:	
	:	(8) SHARED VOTING POWER
NUMBER OF SHARES BENEFICIALLY	:	None
OWNED BY EACH REPORTING	:	
PERSON WITH	:	
	:	(9) SOLE DISPOSITIVE
	:	POWER
	:	447,000 (Item 5)
	:	
	:	(10) SHARED DISPOSITIVE
	:	POWER
	:	None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
447,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
5.19%

(14) TYPE OF REPORTING PERSON*
IA, CO

CUSIP No. 203900105

13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
M/J Associates, Inc. I.D. No. 06-1304269

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a)

(b)

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
OO-Client 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
Connecticut

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

: (7) SOLE VOTING POWER
: 2,000 (Item 5)
:
: (8) SHARED VOTING POWER
: None
:
: (9) SOLE DISPOSITIVE POWER
: 2,000 (Item 5)
:
: (10) SHARED DISPOSITIVE POWER
: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES*
 x /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.02%

(14) TYPE OF REPORTING PERSON*
CO

CUSIP No. 203900105 13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Performance Partnership L.P. I.D. No. 13-3396569

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:
(a)
(b)

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
WC

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

(6) CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

: (7) SOLE VOTING POWER
: 18,000 (Item 5)
:
: (8) SHARED VOTING POWER
: None
:
: (9) SOLE DISPOSITIVE POWER
: 18,000 (Item 5)
:
: (10) SHARED DISPOSITIVE POWER
: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
18,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES*

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.20%

(14) TYPE OF REPORTING PERSON*
PN

CUSIP No. 203900105

13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Funds, Inc. I.D. No. 13-3056041

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
None

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS
REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

/ /

(6) CITIZENSHIP OR PLACE OF ORGANIZATION
New York

: (7) SOLE VOTING POWER
: None (Item 5)

:
: (8) SHARED VOTING POWER
: None (Item 5)

NUMBER OF SHARES BENEFICIALLY
OWNED BY EACH REPORTING
PERSON WITH

:
: (9) SOLE DISPOSITIVE
: POWER
: None (Item 5)

:
: (10) SHARED DISPOSITIVE
: POWER
: None (Item 5)

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
None (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

/ /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.00%

(14) TYPE OF REPORTING PERSON*
HC, CO

CUSIP No. 203900105

13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Asset Management Inc. I.D. No. 13-4007862

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
None

(5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS
REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

/ /

(6) CITIZENSHIP OR PLACE OF ORGANIZATION
New York

: (7) SOLE VOTING POWER
: None (Item 5)

:
: (8) SHARED VOTING POWER
: None

NUMBER OF SHARES BENEFICIALLY

OWNED BY EACH REPORTING PERSON WITH :
: (9) SOLE DISPOSITIVE POWER
: None (Item 5)
:
: (10) SHARED DISPOSITIVE POWER
: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
None (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES* / X /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.00%

(14) TYPE OF REPORTING PERSON*
HC, CO

CUSIP No. 203900105 13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Marc J. Gabelli

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:
(a) / /
(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
None

(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 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH :
: (7) SOLE VOTING POWER
: None (Item 5)
:
: (8) SHARED VOTING POWER
: None
:
: (9) SOLE DISPOSITIVE POWER
: None (Item 5)
:
: (10) SHARED DISPOSITIVE POWER
: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
None (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES* / /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.00%

(14) TYPE OF REPORTING PERSON*
IN

CUSIP No. 203900105 13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Mario J. Gabelli

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
None

(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

: (7) SOLE VOTING POWER
: None (Item 5)

:
: (8) SHARED VOTING POWER
: None

NUMBER OF SHARES BENEFICIALLY
OWNED BY EACH REPORTING
PERSON WITH

: (9) SOLE DISPOSITIVE
: POWER
: None (Item 5)

:
: (10) SHARED DISPOSITIVE
: POWER
: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
None (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

/ /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.00%

(14) TYPE OF REPORTING PERSON*
IN

Item 1. Security and Issuer

The class of equity securities to which this statement on Schedule 13D relates is the Common Stock, \$0.05 par value per share ("Securities"), of Communications Systems, Inc. (the "Issuer"), a Minnesota corporation, with principal offices located at 213 South Main Street, Hector MN 55342.

Item 2. Identity and Background

This statement is being filed by Mario J. Gabelli ("Mario Gabelli"), Marc J. Gabelli ("Marc Gabelli") and various entities which either one directly or indirectly controls or for which either one acts as chief investment officer. These entities, except for Lynch Corporation ("Lynch"), Spinnaker Industries, Incorporated ("Spinnaker"), Western New Mexico Telephone Company ("Western New Mexico"), Entoleter, Inc. ("Entoleter"), Lynch Telecommunications Corporation ("Lynch Telecom"), Lynch Telephone Corporation ("Lynch Telephone") and Inter-Community Telephone Company ("Inter-Community") (collectively, "Lynch and its affiliates"), 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, as broker/dealer and as general partner of various private investment partnerships. 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 benefi-

cial 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: Gabelli Funds, Inc. ("GFI"), Gabelli Asset Management Inc. ("GAMI"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Investors, Inc. ("GAMCO"), Gabelli Securities, Inc. ("GSI"), Gabelli & Company, Inc. ("Gabelli & Company"), Gabelli Performance Partnership L.P. ("GPP"), GLI, Inc. ("GLI"), Gabelli Associates Fund ("Gabelli Associates"), Gabelli Associates Limited ("GAL"), Gabelli & Company, Inc. Profit Sharing Plan (the "Plan"), Gabelli International Limited ("GIL"), Gabelli International II Limited ("GIL II"), Gabelli International Gold Fund Limited ("GIGFL"), ALCE Partners, L.P. ("ALCE"), Gabelli Multimedia Partners, L.P. ("Multimedia Partners"), MJG Associates, Inc. ("MJG Associates"), Gemini Capital Management Ltd. ("Gemini"), Gabelli Fund, LDC ("LDC"), Gabelli Foundation, Inc. ("Foundation"), Mario Gabelli, Marc Gabelli, Lynch, Spinnaker, Western New Mexico, Entoleter, Lynch Telecom, Lynch Telephone and Inter-Community. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

GFI makes investments for its own account and is the parent company of GAMI. GAMI, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the Securities business, each of which is named below.

GAMCO, a wholly-owned subsidiary of GAMI, 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 GAMI, acts as a general partner or investment manager to limited partnerships and offshore investment companies and as a part of its business regularly purchases and sells securities for its own account. It is the immediate parent of Gabelli & Company.

Gabelli & Company, 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.

GLI, wholly-owned subsidiary of GSI, is a corporation which currently has no active operations.

Gabelli Associates is a New York limited partnership whose primary business purpose is risk arbitrage investments. GSI and Mario Gabelli are the general partners of Gabelli Associates.

GAL is a corporation whose primary business purpose is risk arbitrage investments. Shares of GAL's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. GSI is the investment manager of GAL.

Gabelli Funds, a wholly-owned subsidiary of GAMI, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which presently provides discretionary advisory services to The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible Securities Fund, Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Telecommunications Fund, Gabelli Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The Gabelli Global Convertible Securities Fund, Gabelli Capital Asset Fund, Gabelli International Growth Fund, Inc., The Gabelli Global Interactive Couch Potato Fund and The Gabelli Global Opportunity Fund (collectively, the "Funds"), which are registered investment companies.

Gabelli Advisers, Inc. ("Gabelli Advisers"), a subsidiary of GAMI, is an investment adviser which provides discretionary advisory services to The Gabelli Westwood Mighty Mitessm Fund.

The Plan, a qualified employee profit sharing plan, covers substantially all employees of GAMI and its affiliates.

GPP is a limited partnership whose primary business purpose is investing in securities. MJG Associates is the general partner of GPP, and Mario Gabelli is a portfolio manager for GPP.

GIL is a corporation whose primary business purpose is investing in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Shares of GIL's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. MJG Associates is the Investment Manager of GIL. Mario Gabelli

is a portfolio manager for GIL and Chairman of the Board of Directors of GIL.

GIL II is a corporation whose business purpose is investing primarily in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Shares of GIL II's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. MJG Associates is the Investment Manager of GIL II. Mario Gabelli is a portfolio manager and Chairman of the Board of Directors of GIL II.

ALCE is an investment limited partnership that seeks long-term capital appreciation primarily through investments in public and private equity securities. GSI is a general partner of ALCE.

Multimedia Partners is an investment limited partnership whose objective is to provide long-term capital appreciation by investing primarily in public and private multimedia communications companies. GSI is a general partner of Multimedia Partners.

LDC is a corporation whose business purpose is investing primarily in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Interests are offered to insurance companies which do not conduct any business in the United States and which are licensed where they do business. MJG Associates is the Investment Manager of LDC. Mario Gabelli is a portfolio manager for LDC.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates.

Gemini is a corporation whose primary business purpose is to provide advisory services to offshore funds. Marc Gabelli is the President and Chief Investment Officer of Gemini.

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

Lynch is a diversified public company traded on the American Stock Exchange. Its subsidiaries are engaged in communications, services, and manufactured products. Spinnaker, a subsidiary of Lynch, is also a public company and its stock is traded on the NASDAQ National Market. Spinnaker is a diversified manufacturing firm with major subsidiaries in specialty adhesive-backed materials business. Another of Lynch's subsidiaries, Western New Mexico, provides telephone services in a service area in Southwestern New Mexico. Inter-Community, which is also a subsidiary of Lynch, provides local telephone services in an area 40 miles west of Fargo, North Dakota. Lynch and Spinnaker actively pursue new business ventures and acquisitions. Lynch and its affiliates make investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions (not in the case of Western New Mexico) and are not engaged in the business of investing, reinvesting, or trading in securities. Mario Gabelli is Chairman of Lynch and beneficially owns approximately 23% of the shares of common stock of Lynch.

Mario Gabelli is the majority stockholder and Chairman of the Board of Directors and Chief Executive Officer of GFI and GAMI, and the Chief Investment Officer for each of the Reporting Persons which are entities other than Gemini. GFI is the majority shareholder of GAMI. GAMI, in turn, is the sole stockholder of GAMCO. GAMI is also the majority stockholder of GSI and the largest shareholder of Gabelli Advisers. Gabelli & Company is a wholly-owned subsidiary of GSI. GLI is a wholly-owned subsidiary of GSI. Marc Gabelli is the majority stockholder of Gemini.

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

GFI, GAMI, GAMCO, Gabelli & Company and GLI are New York corporations and GSI and Gabelli Advisers are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. GPP is a New York limited partnership having its principal business office at 401 Theodore Fremd Ave., Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 401 Theodore Fremd Ave., Rye, New York 10580. Gabelli Associates is a New York limited partnership having its principal business office at One Corporate Center, Rye, New York 10580. Alce and Multimedia Partners are Delaware limited partnerships each having its principal business office at One Corporate Center, Rye, New York 10580. GAL and GIL are corporations organized under the laws of the British Virgin Islands, each having its principal business

office at c/o MeesPierson (Cayman) Limited, British American Centre, Dr. Roy's Drive-Phase 3, George Town, Grand Cayman, British West Indies. GIL II is a corporation organized under the laws of the British Virgin Islands having its principal business office at c/o Coutts & Company (Cayman) Limited, West Bay Road, Grand Cayman, British West Indies. Gemini is a Bermuda corporation having its principal business office at c/o Appleby, Spurling & Kempe, Cedar House, 41 Cedar Avenue, Hamilton HM12, Bermuda. LDC is a corporation organized under the laws of the British Virgin Islands having its principal business office at c/o Tremont (Bermuda) Limited, Tremont House, 4 Park Road, Hamilton HM II, Bermuda. The Foundation is a private foundation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. Lynch is an Indiana corporation having its principal business office at 401 Theodore Fremd Avenue, Rye, NY 10580. Spinnaker is a Delaware corporation having its principal business office at 251 Welton Street, Hamden, CT 06511.

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) and (e) - On December 8, 1994, the SEC instituted and simultaneously accepted offers for the settlement of an administrative proceeding against Gabelli & Company and GAMCO. The order instituting the proceeding included a finding, which Gabelli & Company and GAMCO neither admitted nor denied, that they failed to implement and maintain policies and procedures reasonably designed to prevent the misuse of material, nonpublic information by not specifically addressing the special circumstances that arose from their affiliation with Lynch Corporation, a public company. To resolve this matter, Gabelli & Company and GAMCO agreed to cease and desist from violating Section 15(f) of the 1934 Act and Section 204A of the Advisers Act, respectively. They further agreed to each pay a civil penalty in the amount of \$50,000, and to retain, and adopt the recommendations of, an independent consultant regarding their Section 15(f) and Section 204A policies and procedures.

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

Item 3. Source and Amount of Funds or Other Consideration

The Reporting Persons used an aggregate of approximately \$5,453,830 to purchase the Securities reported as beneficially owned in Item 5 below. GAMCO and Gabelli Funds used approximately \$4,626,450 and \$666,600, respectively, 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 Securities for such clients. GPP used approximately \$140,760 of the investing funds of the partnership to purchase the Securities reported by it. MJG Associates used approximately \$20,020 of client funds to purchase the Securities reported by it.

Item 4. Purpose of Transaction

Each of the Reporting Persons, with the exceptions of Lynch and its affiliates, has purchased and holds the Securities reported by it for investment for one or more accounts over which it has shared, sole, or both investment and/or voting power, for its own account, or both.

The Reporting Persons, with the exceptions of Lynch and its affiliates, are engaged in the business of securities analysis and investment and pursue an investment philosophy of identifying undervalued situations. In pursuing this investment philosophy, the Reporting Persons analyze the operations, capital structure and markets of companies in which they invest, including the Issuer, on a continuous basis through analysis of documentation and discussions with knowledgeable industry and market observers and with representatives of such companies (often at the invitation of management). The Reporting Persons do not believe they possess material inside information concerning the Issuer. As a result of these analytical activities one or more of the Reporting Persons may issue analysts reports, participate in interviews or hold discussions with third parties or with management in which the Reporting Person may suggest or take a position with respect to potential changes in the operations, management or capital structure of such companies as a means of enhancing shareholder values. Such suggestions or positions may relate to one or more of the transactions specified in clauses (a) through (j) of Item 4 of the Schedule 13D form, including, without limitation, such matters as disposing of one or more businesses, selling the company or acquiring another company or business, changing operating or marketing strategies, adopting or not adopting, certain types of anti-takeover measures and restructuring the company's capitalization or dividend policy.

Each of the Reporting Persons intends to adhere to the

foregoing investment philosophy with respect to the Issuer. However, none of the Reporting Persons intends to seek control of the Issuer or participate in the management of the Issuer, and any Reporting Person that is registered as an investment company under the 1940 Act will participate in such a transaction only following receipt of an exemption from the SEC under Rule 17D-1 under the 1940 Act, if required, and in accordance with other applicable law. In pursuing this investment philosophy, each Reporting Person will continuously assess the Issuer's business, financial condition, results of operations and prospects, general economic conditions, the securities markets in general and those for the Issuer's securities in particular, other developments and other investment opportunities, as well as the investment objectives and diversification requirements of its shareholders or clients and its fiduciary duties to such shareholders or clients. Depending on such assessments, one or more of the Reporting Persons may acquire additional Securities or may determine to sell or otherwise dispose of all or some of its holdings of Securities. Although the Reporting Persons share the same basic investment philosophy and although portfolio decisions are made by or under the supervision of Mario Gabelli, the investment objectives and diversification requirements of various clients differ from those of other clients so that one or more Reporting Persons may be acquiring Securities while others are disposing of Securities.

With respect to voting of the Securities, the Reporting Persons have adopted general voting policies relating to voting on specified issues affecting corporate governance and shareholder values. Under these policies, the Reporting Persons generally vote all securities over which they have voting power in favor of cumulative voting, financially reasonable golden parachutes, one share one vote, management cash incentives and pre-emptive rights and against greenmail, poison pills, supermajority voting, blank check preferred stock and super-dilutive stock options. Exceptions may be made when management otherwise demonstrates superior sensitivity to the needs of shareholders. In the event that the aggregate voting position of all joint filers shall exceed 25% of the total voting position of the issuer then the proxy voting committees of each of the Funds shall vote their Fund's shares independently.

Each of the Covered Persons who is not a Reporting Person has purchased the Securities reported herein as beneficially owned by him for investment for his own account or that of one or more members of his immediate family. Each such person may acquire additional Securities or dispose of some or all of the Securities reported herein with respect to him.

Other than as described above or in Item 4(c) below, none of the Reporting Persons and none of the Covered Persons who is not a Reporting Person has any present plans or proposals which relate to or would result in any transaction, change or event specified in clauses (a) through (j) of Item 4 of the Schedule 13D.

Item 5. Interest In Securities Of The Issuer

(a) The aggregate number and percentage of Securities to which this Schedule 13D relates is 587,000 shares, representing 6.66% of the 8,811,194 shares outstanding as reported in the Issuer's most recently filed Form 10-K for the fiscal year ended Decemebr 31, 1998. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Gabelli Funds:		
As Principal	0	0.00%
As Agent	110,000	1.25%
GAMCO:		
As Principal	0	0.00%
As Agent	447,000	5.19%
GPP	18,000	0.20%
MJG Associates	2,000	0.02%
Marc Gabelli	0	0.00%
Mario Gabelli	0	0.00%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing

persons other than Marc Gabelli. GAMI and GFI are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and Marc Gabelli.

(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 held by such fund under special circumstances such as regulatory considerations, and (iii) the power of Mario Gabelli, Marc Gabelli, GAMI and GFI 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.

(d) The investment advisory clients of Gabelli Funds, Gabelli Advisers, GAMCO, MJG Associates and Gemini, the partners of the various partnerships managed by Mario Gabelli and GSI (including GPP, Gabelli Associates, ALCE, and Multimedia Partners to the extent of their economic interest there-in) and the shareholders of GIL, GIL II and LDC which Mario Gabelli manages and GAL which is managed by GSI have the sole right to receive and, subject to the notice, withdrawal and/or termination provisions of such advisory contracts and partnership arrangements, the sole power to direct the receipt of dividends from, and the proceeds of sale of, any of the Securities beneficially owned by such Reporting Persons. Except as noted, no such client or partner has an interest by virtue of such relationship that relates to more than 5% of the Securities.

(e) Not applicable.

Relationships with Respect to Securities of the Issuer

The powers of disposition and voting of Gabelli Funds, Gabelli Advisers, GAMCO, MJG Associates and Gemini with respect to Securities owned beneficially by them on behalf of their investment advisory clients, of Mario Gabelli and GSI with respect to Securities owned beneficially by them on behalf of the partnerships which they directly or indirectly manage, and of GIL, GIL II, GAL, LDC and GIGFL with respect to Securities owned beneficially by them on behalf of their shareholders, are held pursuant to written agreements with such clients and partnerships.

Item 7. Material to be Filed as an Exhibit

The following Exhibit A is attached hereto. The following Exhibit B is incorporated herein by reference to Exhibit LL in the initial Schedule 13D of various Gabelli entities dated June 27, 1995 relating to the Common Stock of Pulitzer Publishing and Exhibit RR in Amendment No. 16 to Schedule 13D of various Gabelli entities dated April 23, 1996 relating to the Common Stock of Aaron Rents, Inc.

Exhibit A: Joint Filing Agreement

Exhibit B: Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Joseph H. Epel.

Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Robert E. Dolan.

Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Mario J. Gabelli.

Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Marc J. Gabelli.

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: April 19, 1999

GABELLI FUNDS, INC.

By: _____
James E. McKee
General Counsel

GABELLI FUNDS, LLC

By: _____
James E. McKee
Secretary

GABELLI ASSET MANAGEMENT INC.

By: _____
James E. McKee
General Counsel

GAMCO INVESTORS, INC.

By: _____
Douglas R. Jamieson
Executive Vice President

GABELLI PERFORMANCE
PARTNERSHIP, L. P.

By: _____
MJG Associates, Inc.
by: Mario J. Gabelli, President
by: James E. McKee
Attorney-in-Fact

MJG ASSOCIATES, INC.

By: _____
Mario J. Gabelli, President
by: James E. McKee
Attorney-in-Fact

MARIO J. GABELLI

By: _____
James E. McKee
Attorney-in-Fact

MARC J. GABELLI

By: _____
James E. McKee
Attorney-in-Fact

Schedule I

Information with Respect to Executive Officers and Directors of the Undersigned

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; and 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 Gabelli Funds, Inc., Gabelli Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company, 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) of this Schedule 13D.

Gabelli Funds, Inc.

Directors:

Mario J. Gabelli*	
Richard B. Black	President and Director of Oak Technology, Inc.; Chairman ECRM; Director of The Morgan Group, Inc.; General Partner of KBA Partners, Parker Plaza 400 Kelby Street, Fort Lee, NJ 07029
Charles C. Baum	Chairman, Director and Chief Executive Officer of The Morgan Group, Inc.; Secretary & Treasurer United Holdings 2545 Wilkens Avenue Baltimore, MD 21223
Dr. Eamon M. Kelly	Professor Payson Center for International Development Technology Transfer Tulane University 300 Hebert Hall 6823 St. Charles Avenue New Orleans, LA 70118
Marc J. Gabelli	Managing Director
Matthew R. Gabelli	Vice President-Trading Gabelli & Company One Corporate Center Rye, New York 10580

Officers:

Mario J. Gabelli	Chairman, Chief Executive Officer and Chief Investment Officer
Stephen G. Bondi	Executive Vice President-Finance and Administration
Robert S. Zuccaro	Vice President and Chief Financial Officer
James E. McKee	Vice President, General Counsel and Secretary

* Mr. Gabelli is the Chief Executive Officer and Chief Investment Officer of Gabelli Funds, Inc., Gabelli Asset Management Inc. and GAMCO Investors, Inc.; Director/Trustee of all registered investment companies advised by Gabelli Funds, Inc.; Chairman and Chief Executive Gabelli Asset Management Inc.

Directors:

Mario J. Gabelli	See above
Richard B. Black	See above
Charles C. Baum	See above
Dr. Eamon M. Kelly	See above
Karl Otto Pohl (1)	Sal Oppenheim Jr. & Cie Bockenheimer Landstrasse 20 D-6000 FRANKFURT AM MAIN Germany

Officers:

Mario J. Gabelli	Chairman, Chief Executive Officer and Chief Investment Officer
Stephen G. Bondi	Executive Vice President-Finance

and Administration

Robert S. Zuccaro Vice President and Chief Financial Officer

James E. McKee Vice President, General Counsel and Secretary

GAMCO Investors, Inc.

Directors:

Mario J. Gabelli
Douglas R. Jamieson
Joseph R. Rindler, Jr.
Regina M. Pitaro
F. William Scholz, II

Officers:

Mario J. Gabelli Chief Executive Officer
and Chief Investment Officer

Joseph R. Rindler, Jr. Chairman

Douglas R. Jamieson Executive Vice President and
Chief Operating Officer

Robert S. Zuccaro Vice President and Chief
Financial Officer

Stephen G. Bondi Vice President

James E. McKee Vice President, General Counsel
and Secretary

Peter D. Goldstein Deputy General Counsel and
Assistant Secretary

Gabelli Funds, LLC

Officers:

Mario J. Gabelli Chief Investment Officer

Bruce N. Alpert Executive Vice President and
Chief Operating Officer

Gus Coutsouros Vice President and Chief Financial
Officer

Stephen G. Bondi Vice President

James E. McKee Secretary

Gabelli Advisers, Inc.

Directors:

Bruce N. Alpert
John D. Gabelli
Joseph R. Rindler, Jr.

Officers:

Bruce N. Alpert Chief Operating Officer

Stephen G. Bondi Vice President

James E. McKee Secretary

Gabelli Securities, Inc.

Directors:

Robert W. Blake President of W.R. Blake
& Sons, Inc.
196-20 Northern Boulevard
Flushing, NY 11358

Douglas G. DeVivo General Partner of ALCE
Partners, L.P.

One First Street, Suite 16
Los Altos, CA 94022

Joseph R. Rindler, Jr. See above

Officers:

Stephen G. Bondi Vice President
Robert S. Zuccaro Vice President-Finance
James E. McKee Secretary

Gabelli & Company, Inc.

Directors:

James G. Webster, III Chairman
Stephen G. Bondi See above
Donald C. Jenkins Director of Research

Officers:

James G. Webster, III Chairman
Stephen G. Bondi Vice President
Bruce N. Alpert Vice President-Mutual Funds
Walter K. Walsh Compliance Officer
James E. McKee Secretary

GLI, Inc.

Directors:

Mario J. Gabelli See above-Gabelli Funds, Inc.

Officers:

Mario J. Gabelli Chairman and Chief Investment
 Officer
Stephen G. Bondi Vice President

Gabelli Associates Limited

Directors:

Mario J. Gabelli See above-Gabelli Funds, Inc.

Roger Hanson (2) MeesPierson (Cayman)
 Limited
 British American Centre
 Dr. Roy's Drive- Phase 3
 Georgetown, Grand Cayman
 Cayman Islands, British
 WestIndies

Officers:

Mario J. Gabelli Chief Investment Officer
Kevin Bromley (2) Vice President, Treasurer and
 Assistant Secretary
Sandra Wright (2) Secretary and Assistant Treasurer

Gabelli International Limited

Directors:

Mario J. Gabelli See above-Gabelli Funds, Inc.

Roger Hanson (2) MeesPierson (Cayman)
 Limited

British American Centre
Dr. Roy's Drive- Phase 3
Georgetown, Grand Cayman
Cayman Islands, British West Indies

Officers:

Kevin Bromley (2) Vice President, Treasurer, and
Assistant Secretary
MeesPierson (Cayman) Limited
British American Centre
Dr. Roy's Drive- Phase 3
Georgetown, Grand Cayman
Cayman Islands, British West Indies

Sandra Wright (2) Secretary and Assistant Treasurer
Assistant Secretary
MeesPierson (Cayman) Limited
British American Centre
Dr. Roy's Drive- Phase 3
Georgetown, Grand Cayman
Cayman Islands, British West Indies

Gemini Capital Management Ltd.

Directors:

Marc J. Gabelli See above-Gabelli Funds, Inc.
Stephen G. Bondi See Above-Gabelli Funds, Inc.
Michael A. Salatto Controller, Gabelli Securities,
Inc.
Michael J. Burns (3) Appleby, Spurling & Kempe
Cedar House
41 Cedar Avenue
Hamilton, HM12
Bermuda
Douglas Molyneux (3) Appleby, Spurling & Kempe
Cedar House
41 Cedar Avenue
Hamilton, HM12
Bermuda

Gabelli Fund, LDC

Directors:

Johann S. Wong (4) c/o Tremont (Bermuda)
Limited
Tremont House
4 Park Road
Hamilton HM 11, Bermuda
Peter D. Anderson (5) Givens Hall Bank & Trust
Genesis Building
P.O. Box 2097
Grand Cayman, Cayman Islands
BWI3459498141
Karl Otto Pohl See above
Anthonie C. van Ekris See below

Lynch Corporation
401 Theodore Fremd Avenue
Rye, NY 10580

Directors:

Paul J. Evanson President
Florida Light & Power Co.
P.O Box 14000
700 Universe Blvd.
Juno Beach, Fl 33408
Mario J. Gabelli See above-Gabelli Funds, Inc.
E. Val Cerutti Business Consultant
Cerutti Consultants
227 McLain Street

Mount Kisco, NY 10540

Ralph R. Papitto
Chairman of the Board
AFC Cable Systems, Inc.
50 Kennedy Plaza
Suite 1250
Providence, RI 02903

Salvatore Muoio
Principal
S. Muoio & Co., LLC
Suite 1425
655 Third Avenue
New York, NY 10017

John C. Ferrara
Business Consultant
c/o Lynch Corporation
401 Theodore Fremd Ave
Rye, NY 10580

David C. Mitchell
Business Consultant
c/o Lynch Corporation
401 Theodore Fremd Ave
Rye, NY 10580

Officers:

Mario J. Gabelli
Chairman and Chief Executive
Officer

Robert E. Dolan
Chief Financial Officer

Carmine Ceraolo
Assistant Controller

Robert A. Hurwich
Vice President-Administration,
Secretary and General Counsel

Spinnaker Industries, Inc.
600 N. Pearl Street
Suite 2160
Dallas, TX 75201

Directors:

Joseph P. Rhein
5003 Central Avenue
Ocean City, NJ 08226

Richard J. Boyle
The Boyle Group, Inc.
6110 Blue Circle Drive
Suite 250
Minnetonka, MN 55343

Ned N. Fleming, III
Boyle, Fleming,
& Co., Inc.
600 N. Pearl Street
Suite 2160
Dallas, TX 75201

Robert E. Dolan
See above Lynch Corporation

Anthonie C. van Ekris
Chairman and Chief
Executive Officer
Balmac International, Inc.
61 Broadway
Suite 1900
New York, NY 10006

Frank E. Grzelecki
President
Saugatuck
1 Canterbury Green
Stamford, CT 06901

Officers:

Ned N. Fleming, III
President and Chief Operating
Officer

Richard J. Boyle
Chairman and Chief Executive
Officer

Robert A. Hurwich
Secretary

Mark A. Matteson Vice President, Corporate
Development

Craig Jennings Vice President, Finance and
Treasurer

Entoleter, Inc.
251 Welton Street
Hamden, CT 06517

Directors:

Ned N. Fleming, III See above-Spinnaker
Mark A. Matteson See above-Spinnaker
Robert P. Wentzel See above Entoleter
James Fleming 230 Saugatuck Avenue, Unit 8
Westport, CT 06880

Officers:

Robert P. Wentzel President
Mark R. Matteson Vice President
Charles DeMarino Contoller & Secretary

Western New Mexico Telephone Company
314 Yankee Street
Silver City, NM 88062

Directors:

Jack W. Keen Chairman and President
Dr. Brian E. Gordon Vice President
Mary Beth Baxter Secretary & Treasurer
John Clay Keen Route 6
Box 270
Greenville, TX 75401
Robert E. Dolan See above-Lynch Corporation
Robert A. Hurwich See above-Lynch Corporation
Carmine Ceraolo See above-Lynch Corporation
Mary J. Carroll See above-Lynch Corporation
Eugene P. Connell See above-Lynch Corporation
Michael F. Mangan See below-Lynch Telecommunications
Corporation

Officers:

Jack W. Keen Chairman and President
Dr. Brian E. Gordon Vice President
Charles M. Baxter Sr. Vice President-Operations
Mary Beth Baxter Secretary & Treasurer
Robert A. Hurwich Assistant Treasurer

Inter-Community Telephone Company
P.O. Box A
Nome, ND 58062

Directors:

Mary J. Carroll See above-Lynch Corporation
Robert E. Dolan See above-Lynch Corporation
Robert A. Hurwich See above-Lynch Corporation
Eugene P. Connell See above-Lynch Corporation
Harry B. Snyder P.O. Box 131

Buffalo, ND 58011

Robert Snyder 200 Broadway South
Buffalo, ND 58011

Keith S. Andersen See above-Inter-Community Telephone
Company

Robert Reff See above-Inter-Community Telephone
Company

Michael F. Mangan See below-Lynch Telecommunications
Corporation

Jack Bently 1210 E. Washington Ave
Gilbert, AZ 85234

Officers:

Robert Snyder President

Keith S. Andersen Secretary

Harry B. Snyder Treasurer

Robert A. Hurwich Assistant Secretary

Lynch Telecommunications Corporation
401 Theodore Fremd Avenue
Rye, NY 10580

Directors:

Richard A. Kiesling 2801 International Lane
Suite 207
Madison, WI 53740

Robert E. Dolan See above-Lynch Corporation

Jack W. Keen See above-Lynch Corporation

Robert A. Snyder See above-Inter-Community
Telephone Company

Michael F. Mangan See above-Lynch Corporation

Officers:

Robert A. Hurwich Secretary

Michael F. Mangan Treasurer and
Assistant Secretary

Robert E. Dolan President, Controller, Assistant
Treasurer, and Assistant Secretary

Lynch Telephone Corporation
401 Theodore Fremd Avenue
Rye, NY 10580

Directors:

Robert E. Dolan Controller

Jack W. Keen President

Robert A. Hurwich See above-Lynch Corporation

Michael F. Mangan See above-Lynch Telecommunications
Corporation

Officers:

Jack W. Keen President

Robert A. Hurwich Secretary

Mary Beth Baxter Treasurer and
Assistant Secretary

Robert E. Dolan Vice President and Controller

- (1) Citizen of Germany
- (2) Citizen of the Cayman Islands
- (3) Citizen of Bermuda
- (4) Citizen Bermuda and Canada
- (5) Citizen of the UK

SCHEDULE II

INFORMATION WITH RESPECT TO
 TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
 SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

	DATE	SHARES PURCHASED SOLD (-)	AVERAGE PRICE (2)
COMMON STOCK-COMM SYSTEMS INC. MJG ASSOCIATES, INC.			
	3/05/99	2,000	10.0000
GABELLI FUNDS, LLC			
THE GABELLI TELECOMMUNICATION FUND			
	4/09/99	9,000	9.0625
	2/23/99	1,000	10.0400
GAMCO INVESTORS, INC.			
	4/15/99	14,000	9.8304
	4/12/99	5,000	8.7813
	4/08/99	50,000	9.3113
	4/06/99	70,000	9.3149
	4/06/99	12,000	9.2500
	4/06/99	8,000	9.4375
	3/22/99	6,700	10.0000
	3/19/99	300	10.0000
	3/16/99	4,700	10.0625
	3/15/99	800	10.0000
	3/10/99	6,900	10.0625
	3/10/99	10,000	10.0238
	3/10/99	2,400	10.0000
	3/09/99	1,700	10.0625
	3/09/99	2,000	10.0625
	3/05/99	8,000	10.2500
	2/24/99	13,000	10.0625

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

(2) PRICE EXCLUDES COMMISSION.

Exhibit A

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(f) under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with all other Reporting Entities (as such term is defined in the Schedule 13D referred to below) on behalf of each of them of a statement on Schedule 13D (including amendments thereto) with respect to the Common Stock, par value \$0.05 per share, of Communications Systems, Inc. and that this Agreement be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement this 16th day of April, 1999.

MARIO J. GABELLI

By: _____
James E. McKee
Attorney-in-Fact

GABELLI FUNDS, INC.

By: _____
James E. McKee
General Counsel

GAMCO INVESTORS, INC.

By: _____
Douglas R. Jamieson
Executive Vice President

GABELLI SECURITIES, INC.

By: _____
James E. McKee
Secretary

GABELLI & COMPANY, INC.

By: _____
James E. McKee
Secretary

GABELLI PERFORMANCE
PARTNERSHIP, L. P.

By: _____
MJG Associates, Inc.,
General Partner
by: Mario J. Gabelli, President
by: James E. McKee
Attorney-in-Fact

GLI, INC.

By: _____
Mario J. Gabelli
Chairman
by: James E. McKee
Attorney-in-Fact

GABELLI ASSOCIATES FUND

By: _____
Gabelli Securities, Inc.,
General Partner
by: James E. McKee
Secretary

GABELLI ASSOCIATES LIMITED

By: _____
Gabelli Securities, Inc.,
Investment Manager
by: James E. McKee
Secretary

GABELLI & COMPANY, INC.
PROFIT SHARING PLAN

By: _____
Douglas R. Jamieson
Trustee

GABELLI INTERNATIONAL LIMITED

By: _____
Mario J. Gabelli, Chairman
by: James E. McKee
Attorney-in-Fact

GABELLI INTERNATIONAL II LIMITED

By: _____
Mario J. Gabelli, Chairman
by: James E. McKee
Attorney-in-Fact

LYNCH CORPORATION

By: _____
Joseph H. Epel, Treasurer
by: James E. McKee
Attorney-in-Fact

SPINNAKER INDUSTRIES, INC.

By: _____
Joseph H. Epel, Treasurer
by: James E. McKee

Attorney-in-Fact

WESTERN NEW MEXICO

By: _____
Joseph H. Epel, Treasurer
by: James E. McKee
Attorney-in-Fact

ALCE PARTNERS, L.P.

By: _____
Gabelli Securities, Inc.
General Partner
by: James E. McKee
Secretary

GABELLI MULTIMEDIA PARTNERS, L.P.

By: _____
Gabelli Securities, Inc.
General Partner
by: James E. McKee
Secretary

INTER-COMMUNITY TELEPHONE COMPANY

By: _____
Joseph H. Epel, Treasurer
by: James E. McKee
Attorney-in-Fact

GEMINI CAPITAL MANAGEMENT LIMITED

By: _____
Marc J. Gabelli
President
by: James E. McKee
Attorney-in-Fact

GABELLI FOUNDATION, INC.

By: _____
Mario J. Gabelli, President
by: James E. McKee
Attorney-in-Fact

MARC J. GABELLI

By: _____
James E. McKee
Attorney-in-Fact

GABELLI FUNDS, LLC

By: _____
James E. McKee

Secretary

GABELLI ASSET MANAGEMENT INC.

By: _____
James E. McKee
General Counsel