
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (date of earliest event reported): **May 9, 2011**

COMMUNICATIONS SYSTEMS, INC.

(Exact name of Registrant as specified in its charter)

Minnesota

(State or other jurisdiction of incorporation)

001-31588

(Commission File Number)

41-0957999

(I.R.S. Employer Identification No.)

10900 Red Circle Drive, Minnetonka, MN

(Address of principal executive offices)

55343

(Zip Code)

Registrant's telephone number, including area code **(952) 996-1674**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-2)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-
-

ITEM 2.02. Results of Operations and Financial Condition

On May 9, 2011, the Registrant issued a press release, a copy of which is attached as Exhibit 99.1 to this Current Report on Form 8-K and incorporated by reference herein.

Note: The information in this report (including the exhibit) is furnished pursuant to "Item 2.02. Results of Operations and Financial Condition" and shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall such information be deemed incorporated by reference in any filing under the Securities Act of 1933, unless incorporated by specific reference in such filing.

ITEM 9.01. Financial Statements and Exhibits

- (a) Not applicable
- (b) Not applicable
- (c) Not applicable
- (d) Exhibits

The following are filed as exhibits to this Current Report:

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
99.1	Press Release issued May 9, 2011

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

COMMUNICATIONS SYSTEMS, INC.

By /s/ David T. McGraw
David T. McGraw
Its: Chief Financial Officer

Dated: May 11, 2011

For Immediate Release:

Contact: Jeffrey K. Berg, President and Chief Executive Officer
David T. McGraw, Vice President – Finance and Chief Financial Officer
Telephone 952-996-1674

**Communications Systems, Inc. Reports
First Quarter 2011 Results**

Minnetonka, MN — May 9, 2011 — Communications Systems, Inc. (NASDAQ: JCS) today reported financial results for its first quarter ended March 31, 2011.

For the three months ended March 31, 2011, net income was \$2,558,000, or \$0.30 per diluted share, on sales of \$31,023,000. In 2010, the Company earned \$1,331,000, or \$0.16 per diluted share, on sales of \$25,882,000.

Jeffrey K. Berg, President and CEO, commented: “Our first quarter of 2011 was very strong with increases in both revenue and operating income over the prior quarter as well as an increase over Q1 2010. As the economy continues to strengthen we are well positioned to benefit from the recovery. We are also excited about another large booking for our Transition Networks business unit of \$9.7 million dollars from an existing customer that is in addition to the \$16.9 million dollar order announced March 25, 2011.”

Further information regarding the Company’s results and related matters is provided in the Company’s Form 10-Q report for the quarter ended March 31, 2011 that is being filed on or about May 10, 2011.

Cautionary Statement

From time to time, in reports filed with the Securities and Exchange Commission, in press releases, and in other communications to shareholders or the investing public, the Communications Systems Inc. may make forward-looking statements concerning possible or anticipated future financial performance, business activities or plans which are typically preceded by the words “believes,” “expects,” “anticipates,” “intends” or similar expressions. For these forward-looking statements, the Company claims the protection of the safe harbor for forward-looking statements contained in federal securities laws. Shareholders and the investing public should understand that these forward-looking statements are subject to risks and uncertainties, including those disclosed in our periodic filings with the SEC, which could cause actual performance, activities or plans after the date the statements are made to differ significantly from those indicated in the forward-looking statements when made.

About Communications Systems

Communications Systems, Inc. provides physical connectivity infrastructure and services for cost-effective broadband solutions and is a leading supplier of voice-grade connecting devices and wiring systems. CSI serves the broadband network market as the world’s leading supplier of media conversion technology, that permits networks to deploy fiber optic technology while retaining the copper-based infrastructure already embedded in the network. In addition, CSI supplies copper wire and fiber optic structured wiring systems for broadband networks, as well as line filters for digital subscriber line service. CSI also provides network design, training and management services.

CSI CONSOLIDATED SUMMARY OF EARNINGS
Selected Income Statement Data

	Three Months Ended		Three Months Ended	
	March 31, 2011		March 31, 2010	
Sales	\$	31,022,802	\$	25,882,011
Gross margin		13,328,489		10,515,061
Operating income		4,141,279		2,120,265
Income before income taxes		4,160,438		2,112,818
Income taxes		1,602,600		781,894
Net income	\$	2,557,838	\$	1,330,924
Basic net income per share	\$	0.30	\$	0.16
Diluted net income per share	\$	0.30	\$	0.16
Cash dividends per share	\$	0.15	\$	0.14
Average basic shares outstanding		8,425,003		8,356,873
Average dilutive shares outstanding		8,469,845		8,388,478

Selected Balance Sheet Data

	March 31, 2011		December 31, 2010	
Total assets	\$	110,317,973	\$	109,070,227
Cash , cash equivalents and investments		41,672,756		43,074,730
Property, plant and equipment, net		13,153,360		13,214,067
Long-term liabilities		3,422,676		5,004,156
Stockholders' equity		92,959,024		91,396,693
