

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. )\*

Communications Systems, Inc.

(Name of Issuer)

Common Stock, \$.05 Par Value

(Title of Class of Securities)

203900 10 5

(CUSIP Number)

December 31, 2006

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 203900 10 5

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)

Wayne E. Sampson  
Not Applicable

2. Check the Appropriate Box if a Member of a Group (See Instructions)

- (a)   
(b)

3. SEC Use Only

4. Citizenship or Place of Organization

United States of America

5. Sole Voting Power  
42,150

Number of  
Shares  
Beneficially  
Owned by  
Each  
Reporting  
Person With

6. Shared Voting Power  
300

7. Sole Dispositive Power  
42,150

8. Shared Dispositive Power  
300

9. Aggregate Amount Beneficially Owned by Each Reporting Person  
42,450

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11. Percent of Class Represented by Amount in Row (9)  
0.49%

12. Type of Reporting Person (See Instructions)  
IN

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CUSIP No. 203900 10 5

Item 1.

- (a) Name of Issuer  
Communications Systems, Inc.
- (b) Address of Issuer's Principal Executive Offices  
213 South Main Street  
Hector, Minnesota 55342

Item 2.

- (a) Name of Person Filing  
Wayne E. Sampson
- (b) Address of Principal Business Office or, if none, Residence  
213 South Main Street  
Hector, Minnesota 55342
- (c) Citizenship  
Minnesota
- (d) Title of Class of Securities  
Common Stock
- (e) CUSIP Number  
203900 10 5

Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
- (h)  A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  Group, in accordance with §240.13d-1(b)(1)(ii)(J).

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## Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

## (a) Amount beneficially owned:

Mr. Sampson beneficially owns 42,450 shares of the outstanding common stock of the Issuer, which includes: (i) 14,150 shares of common stock owned by Mr. Sampson individually; (ii) options held by Mr. Sampson and exercisable within 60 days of December 31, 2006 to purchase 28,000 shares of common stock; and (iii) 300 shares owned by Mr. Sampson's spouse. Mr. Sampson also is a trustee of the CSI ESOP. As of December 31, 2006, the CSI ESOP held 434,522 shares of the Issuer. Mr. Sampson disclaims any beneficial ownership of the shares of the Issuer owned by his spouse and disclaims beneficial ownership of any shares of the Issuer held by the CSI ESOP.

## (b) Percent of class:

0.49% based on 8,723,469 shares of the Issuer's common stock outstanding (on average) for the three month period ending September 30, 2006 as reported in the Issuer's Form 8-K filed January 16, 2007 and including all 42,450 shares that could be deemed to be beneficially owned by Mr. Sampson. If all shares held by the CSI ESOP were included in the number of shares beneficially owned by Mr. Sampson, Mr. Sampson would hold 476,972 shares of the Issuer, or 5.45% based on 8,723,469 shares of the Issuer's common stock outstanding (on average) for the three month period ending September 30, 2006 as reported in the Issuer's Form 8-K filed January 16, 2007.

## (c) Number of shares as to which the person has:

Mr. Sampson has the power to vote or dispose of the shares as follows:

## (i) Sole power to vote or to direct the vote

42,150 (includes options held by Mr. Sampson exercisable within 60 days of December 31, 2006 to purchase 28,000 shares of common stock).

## (ii) Shared power to vote or to direct the vote

300 (does not include an aggregate of 434,522 shares of the Issuer held by the CSI ESOP)

## (iii) Sole power to dispose or to direct the disposition of

42,150 (includes options held by Mr. Sampson exercisable within 60 days of December 31, 2006 to purchase 28,000 shares of common stock)

## (iv) Shared power to dispose or to direct the disposition of

300 (does not include an aggregate of 434,522 shares of the Issuer held by the CSI ESOP)

## Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

## Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not Applicable

## Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person

Not Applicable

## Item 8. Identification and Classification of Members of the Group

Not Applicable

## Item 9. Notice of Dissolution of Group

Not Applicable

## Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

**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.

February 12, 2007

\_\_\_\_\_  
Date

/s/ Wayne E. Sampson

\_\_\_\_\_  
Signature

Wayne E. Sampson

\_\_\_\_\_  
Name/Title