



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3000 BLACKWELL ROAD
FOLKVILLE, MD 21030

Gary Sundick
Vice President
Listing Qualifications

Received SEC
JUN 02 2008
Washington, DC 20549

By Facsimile and First Class Mail

June 2, 2008



Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



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CERTNAS
001-31588

BEST AVAILABLE COPY

Dear Ms. Peters:

This is to certify that on June 2, 2008 The Nasdaq Stock Market (the "Exchange") received from COMMUNICATIONS SYSTEMS, INC. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$.05 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Gary Sundick

PROCESSED
JUN 10 2008
THOMSON REUTERS

END