FORM 4

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

OMB APPE	ROVAL
OMB Number:	3235-0287
Estimated average	burden
hours per response	0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Typ	e Responses)											_						
1. Name and Address of Reporting Person * SAMPSON WAYNE E				2. Issuer Name and Ticker or Trading Symbol COMMUNICATIONS SYSTEMS INC [JCS]							_x_	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner							
805 RIAN) NBOW CT	(First)		3. Date of Earliest Transaction (Month/Day/Year) 05/26/2006						Officer (give title below) Other (specify below)									
STILLWA	(Street) FILLWATER, MN 55082-6115				4. If Amendment, Date Original Filed(Month/Day/Year)							_X_ Fo	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person _Form filed by More than One Reporting Person						
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acquired,					uired, l	ed, Disposed of, or Beneficially Owned									
1.Title of Se (Instr. 3)				2A. Deemed Execution Date, if any (Month/Day/Year		, if	(Instr. 8)		(A) or Disposed of		f (D) Owned Transa		Amount of Securities Beneficially wned Following Reported ansaction(s) sstr. 3 and 4)		Form Direc	ership India Bene et (D) Own	Beneficial Ownership		
							Co	de V	Amo	ount	(A) or (D)	Price	or Indirect (Instr. (I) (Instr. 4)			r. 4)			
Common	Stock												14,15	0	D		D		
Common	Stock												300			I	1	Spouse Ownership	
			Table II -					quired, l	Dispos	ed of,		eficiall							
	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Execution Date, if Transaction of Expiration Date		7. T of U Secu	7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of 9. Numl Derivative Security (Instr. 5) Benefic Owned Followi Reporte Transac (Instr. 4		ve es ially ng d tion(s)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	Beneficial							
				Code	V	(A)	(D)	Date Exercise	ıble	Expi Date	ration	Title	e	Amount or Number of Shares					
Non Qualified Stock Option	\$ 9.60	05/25/2006		A	3	,000)	05/25/	2006	05/2	25/2016)	mmon tock	3,000	\$ 9.60	3,00	00	D	

Reporting Owners

	Relationships						
Reporting Owner Name / Address	Director	10% Owner	Officer	Other			
SAMPSON WAYNE E 805 RIANBOW CT	X						
STILLWATER, MN 55082-6115							

Signatures

/w/ Wayne E Sampson	06/01/2006
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.