COMMUNICATIONS SYSTEMS INC Form 8-K May 22, 2006

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 22, 2006

Communications Systems, Inc.

(Exact name of Registrant as specified in its charter)

Minnesota	001-31588	41-0957999
(State or other	(Commission	(IRS Employer
jurisdiction	File Number)	Identification No.)
of incorporation)		

213 South Main Street
Hector, Minnesota
(Address of principal executive offices)

55342
(Zip Code)

Registrant s telephone number, including area code (320) 848-6231

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):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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

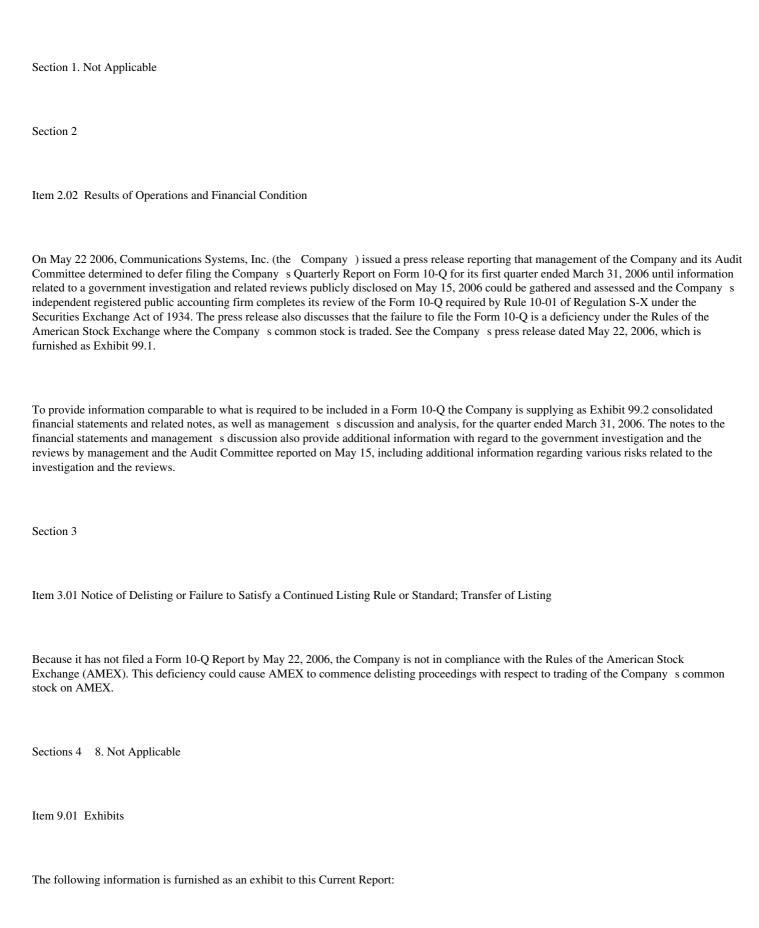


Exhibit No. Description of Exhibit

99.1 Press Release dated May 22, 2006.

99.2 Consolidated Financial Statements and related notes of Communications Systems Inc., as well as Management s Discussion and

Analysis, for the quarter ended March 31, 2006.

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.

Date: May 22,2006 By /s/ Paul N. Hanson

Paul N. Hanson

Vice President and Chief Financial Officer

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