

COMMUNICATIONS SYSTEMS INC

Form 8-K

May 16, 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 16, 2006**

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
(IRS Employer
Identification No.)

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):

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- 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))
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Item 2.02 Results of Operations and Financial Condition

On May 15 2006, Communications Systems, Inc. (the Company) reported its financial results for its first quarter ended March 31, 2006. See the Company's press release dated May 15, 2006, which is furnished as Exhibit 99 and incorporated by reference in this Current Report on Form 8-K.

Item 9.01 Exhibits

The following information is furnished as an exhibit to this Current Report:

Exhibit No.	Description of Exhibit
99.1	Press Release dated May 15, 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 16, 2006

By */s/ Paul N. Hanson*
Paul N. Hanson
Vice President and Chief Financial Officer