

COMMUNICATIONS SYSTEMS INC
Form SC 13D/A
May 28, 2014

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 3)

Communications Systems, Inc.
(Name of Issuer)

Common Stock
(Title of Class of Securities)

(CUSIP Number)

203900105

David Goldman
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

May 27, 2014

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

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CUSIP No. 203900105

Names of reporting persons
I.R.S. identification nos. of
above persons (entities only)

1 Gabelli Funds, LLC

I.D.

No. 13-4044523

Check the appropriate box if
a member of a group (SEE
INSTRUCTIONS) (a)

2

(b)

3

Sec use only

4

Source of funds (SEE
INSTRUCTIONS)
00-Funds of investment
advisory clients

5

Check box if disclosure of
legal proceedings is required
pursuant to items 2 (d) or 2
(e)

6

Citizenship or place of
organization
New York

Number Of :7 Sole voting power

Shares : 200,000 (Item 5)

Beneficially :8 Shared voting power

Owned : None

By Each :9 Sole dispositive power

Reporting : 200,000 (Item 5)

Person :10 Shared dispositive power

With : None

11 Aggregate amount
beneficially owned by each
reporting person

12 200,000 (Item 5)
Check box if the aggregate
amount in row (11) excludes
certain shares
(SEE INSTRUCTIONS)

13 Percent of class represented
by amount in row (11)

14 2.32%
Type of reporting person
(SEE INSTRUCTIONS)
IA

2

CUSIP No. 203900105

Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 1 GAMCO Asset Management Inc.
 I.D. No. 13-4044521
 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

2 (b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 00-Funds of investment advisory clients

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 New York

Number Of :7 Sole voting power

Shares : 362,572 (Item 5)

Beneficially :8 Shared voting power

Owned : None

By Each :9 Sole dispositive power

Reporting : 362,572 (Item 5)

Person :10 Shared dispositive power

With : None

11 Aggregate amount beneficially owned by each reporting person

362,572 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)

13 Percent of class represented by amount in row (11)

4.21%

14

Type of reporting person (SEE INSTRUCTIONS)
IA, CO

3

CUSIP No. 203900105

1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 Teton Advisors, Inc. I.D. No. 13-4008049
 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

2 (b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 00 – Funds of investment advisory clients

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 Delaware

Number Of	: 7	Sole voting power
Shares	:	142,900 (Item 5)
Beneficially	: 8	Shared voting power
Owned	:	None
By Each	: 9	Sole dispositive power
Reporting	:	142,900 (Item 5)
Person	: 10	Shared dispositive power
With	:	None

11 Aggregate amount beneficially owned by each reporting person
 142,900 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS)

13 Percent of class represented by amount in row (11)
 1.66%

14 Type of reporting person (SEE
 INSTRUCTIONS)

IA, CO

4

CUSIP No. 203900105

Names of reporting persons
I.R.S. identification nos. of above persons
(entities only)

1 GGCP,
Inc.
I.D. No. 13-3056041
Check the appropriate box if a member of a
group (SEE INSTRUCTIONS) (a)

2 (b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
None

5 Check box if disclosure of legal proceedings
is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
Wyoming

Number Of :7 Sole voting power

Shares : None (Item 5)

Beneficially :8 Shared voting power

Owned : None

By Each :9 Sole dispositive power

Reporting : None (Item 5)

Person :10 Shared dispositive power

With : None

11 Aggregate amount beneficially owned by
each reporting person

None (Item 5)

12 Check box if the aggregate amount in row
(11) excludes certain shares
(SEE INSTRUCTIONS) X

13

Percent of class represented by amount in
row (11)

0.00%

14 Type of reporting person (SEE
INSTRUCTIONS)
HC, CO

5

CUSIP No. 203900105

Names of reporting persons
 I.R.S. identification nos. of above persons
 (entities only)
 1 GAMCO Investors,
 Inc. I.D.
 No. 13-4007862
 Check the appropriate box if a member of a
 group (SEE INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 None

5 Check box if disclosure of legal proceedings
 is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 Delaware

Number Of :7 Sole voting power

Shares : None (Item 5)

Beneficially :8 Shared voting power

Owned : None

By Each :9 Sole dispositive power

Reporting : None (Item 5)

Person :10 Shared dispositive power

With : None

11 Aggregate amount beneficially owned by
 each reporting person

None (Item 5)

12 Check box if the aggregate amount in row
 (11) excludes certain shares
 (SEE INSTRUCTIONS) X

13

Percent of class represented by amount in
row (11)

0.00%

14

Type of reporting person (SEE
INSTRUCTIONS)
HC, CO

6

CUSIP No. 203900105

1 Names of reporting persons
I.R.S. identification nos. of above persons (entities only)

Mario J. Gabelli

Check the appropriate box if a member of a group (SEE INSTRUCTIONS)

2 (a)

(b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)

00 – private funds

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization

USA

Number Of: 7 Sole voting power

Shares : 9,000 (Item 5)

Beneficially: 8 Shared voting power

Owned : None

By Each : 9 Sole dispositive power

Reporting : 9,000 (Item 5)

Person : 10 Shared dispositive power

With : None

11 Aggregate amount beneficially owned by each reporting person

9,000 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X

13 Percent of class represented by amount in row (11)

0.10%

14

Type of reporting person (SEE INSTRUCTIONS)
IN

7

Item 1. Security and Issuer

This Amendment No. 3 to Schedule 13D on the Common Stock of Communications Systems, Inc. (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D"), which was originally filed on May 13, 2013. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Item 2. Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts. The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli Securities, Inc. ("GSI"), G.research, Inc. ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), and Mario Gabelli. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including those named below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GSI, a majority-owned subsidiary of GBL, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GSI may purchase or sell securities for its own account. GSI is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., Gabelli Japanese Value Partners L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., GAMCO Long/Short Equity Fund, L.P., Gabelli Multimedia Partners, L.P, Gabelli International Gold Fund Limited and Gabelli Green Long/Short Fund, L.P.

G.research, a wholly-owned subsidiary of GSI, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust

Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The GAMCO Mathers Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust by Gabelli, The GAMCO Natural Resources Gold & Income Trust by Gabelli, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli SRI Fund, Inc., and The Gabelli Healthcare & Wellness^{Rx} Trust, (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Strategic Value and GAMCO Merger Arbitrage), a UCITS III vehicle. Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mitessm Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

The Reporting Persons do not admit that they constitute a group.

GAMCO and G.research are New York corporations and GBL, GSI, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – Not applicable.

(f) – Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$1,119,957 to purchase the Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$401,395 and \$417,570, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$300,992 of client funds to purchase the additional Securities reported by it.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

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(a) The aggregate number of Securities to which this Schedule 13D relates is 714,472 shares, representing 8.30% of the 8,603,668 shares outstanding as reported in the Issuer's most recent Form 10-Q for the quarterly period ended March 31, 2014. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GAMCO	362,572	4.21%
Gabelli Funds	200,000	2.32%
Teton Advisors	142,900	1.66%
Mario Gabelli	9,000	0.10%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI is deemed to have beneficial ownership of the Securities owned beneficially by G.research. GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) with respect to the 55,000 shares held by the Gabelli Capital Asset Fund, the 55,500 shares held by the Gabelli Equity Trust, the 104,000 shares held by the Gabelli Asset Fund, the 122,000 shares held by the Gabelli Value 25 Fund Inc., the 220,050 shares held by the Gabelli Small Cap Growth Fund, and the 10,000 shares held by the Gabelli Equity Income Fund, the proxy voting committee of each such Fund has taken and exercises in its sole discretion the entire voting power with respect to the shares held by such Funds, (ii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iii) the power of Mario Gabelli, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

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.

Dated: May 28, 2014

GGCP, INC.
MARIO J. GABELLI

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
Attorney-in-Fact

TETON ADVISORS, INC.

By: /s/ David Goldman
David Goldman
General Counsel – Teton Advisors, Inc.

GAMCO ASSET MANAGEMENT INC.
GAMCO INVESTORS, INC.
GABELLI FUNDS, LLC

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Operating Officer – GAMCO Investors, Inc.
President – GAMCO Asset Management Inc.

President & Chief Operating Officer of the sole

member of
Gabelli Funds, LLC

Schedule I

Information with Respect to Executive

Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli Securities, Inc., G.research, Inc., Teton Advisors, Inc., or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GGCP, Inc.

Directors:

Mario J. Gabelli

Chief Executive
Officer of GGCP,
Inc., and
Chairman &
Chief Executive
Officer of
GAMCO
Investors, Inc.;
Director/Trustee
of all registered
investment
companies
advised by
Gabelli Funds,
LLC.

Marc J. Gabelli

Chairman of The
LGL Group, Inc.
2525 Shader
Road
Orlando, FL
32804

Matthew R. Gabelli

Vice President –
Trading
G.research, Inc.
One Corporate
Center
Rye, NY 10580

Charles C. Baum

Secretary &
Treasurer
United Holdings
Co., Inc.
2545 Wilkens
Avenue
Baltimore, MD
21223

Fredric V. Salerno
Chairman;
Former Vice
Chairman and
Chief Financial
Officer
Verizon
Communications

Officers:

Mario J. Gabelli
Chief Executive
Officer and Chief
Investment
Officer

Marc J. Gabelli
President
Vice President,
Assistant
Secretary and
Controller

Silvio A. Berni

GGCP Holdings LLC

Members:

GGCP, Inc.
Manager and
Member

Mario J. Gabelli
Member

GAMCO Investors, Inc.

Directors:

Edwin L. Artzt
Former Chairman
and Chief
Executive Officer
Procter &
Gamble
Company
900 Adams
Crossing
Cincinnati, OH
45202

Raymond C. Avansino

Richard L. Bready
Chairman &
Chief Executive
Officer
E.L. Wiegand
Foundation
165 West Liberty
Street
Reno, NV 89501

	Former Chairman and Chief Executive Officer Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903
	See above
Mario J. Gabelli	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Elisa M. Wilson	
	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Eugene R. McGrath	
	Former President & Chief Operating Officer Gray Television, Inc. 4370 Peachtree Road, NE Atlanta, GA 30319
Robert S. Prather	
Officers:	
Mario J. Gabelli	Chairman and Chief Executive Officer
Douglas R. Jamieson	President and Chief Operating Officer
Henry G. Van der Eb	
Bruce N. Alpert	Senior Vice President
Agnes Mullady	
Robert S. Zuccaro	Senior Vice President

Kevin Handwerker	Senior Vice President
	Executive Vice President and Chief Financial Officer
	Executive Vice President, General Counsel and Secretary

GAMCO Asset Management Inc.
Directors:

Douglas R. Jamieson
Regina M. Pitaro
William S. Selby

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
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Douglas R. Jamieson	President, Chief Operating Officer and Managing Director
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Robert S. Zuccaro	Chief Financial Officer
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David Goldman	General Counsel, Secretary & Chief Compliance Officer
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Gabelli Funds, LLC
Officers:

Mario J. Gabelli	Chief Investment Officer – Value Portfolios
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Bruce N. Alpert

Executive Vice
President and
Chief Operating
Officer

Agnes Mullady
President and
Chief Operating
Officer – Open
End Fund
Division

Robert S. Zuccaro
Chief Financial
Officer

David Goldman
General Counsel

Teton Advisors, Inc.
Directors:

Howard F. Ward
Chairman of the
Board

Nicholas F. Galluccio
Chief Executive
Officer and
President

Vincent J. Amabile

John Tesoro

Officers:

Howard F. Ward
See above

Nicholas F. Galluccio
See above

Robert S. Zuccaro
Chief Financial
Officer

David Goldman
General Counsel

Tiffany Hayden
Secretary

Gabelli Securities, Inc.

Directors:

Robert W. Blake
President of W.
R. Blake & Sons,
Inc.
196-20 Northern
Boulevard
Flushing, NY
11358

Douglas G. DeVivo DeVivo Asset
Management
Company LLC
P.O. Box 2048
Menlo Park, CA
94027

Douglas R. Jamieson President

Daniel R. Lee Private Investor
4321 West
Flamingo Road
Las Vegas, NV
89103

William C. Mattison, Jr.

Officers:

See above

Douglas R. Jamieson Chief Financial
Officer

Robert S. Zuccaro Controller

Diane M. LaPointe General Counsel
and Secretary

David M. Goldman

Joel Torrance Chief
Compliance
Officer

G.research, Inc.
Directors:

Irene Smolicz Senior Trader –
G.research, Inc.

Daniel M. Miller Chairman

Officers:

Daniel M. Miller See above

Cornelius V. McGinity President

Bruce N. Alpert Vice President

Diane M. LaPointe Controller and
Financial &
Operations
Principal

David M. Goldman

Josephine D. LaFauci Secretary
Assistant
Secretary

Chief
Compliance
Officer

Gabelli Foundation, Inc.
Officers:

Mario J. Gabelli Chairman,
Trustee & Chief
Investment
Officer

Elisa M. Wilson President

Marc J. Gabelli Trustee

Matthew R. Gabelli Trustee

Michael Gabelli Trustee

MJG-IV Limited Partnership
Officers:

Mario J. Gabelli General Partner

SCHEDULE II
 INFORMATION WITH RESPECT TO
 TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
 SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
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COMMON STOCK - COMMUNICATIONS SYSTEMS, INC.

GAMCO ASSET MANAGEMENT INC.

5/27/14	2,900	10.9594
5/13/14	800	11.5900
3/28/14	900	12.5279

TETON ADVISERS, INC.

5/15/14	3,000	11.0100
5/12/14	2,800	11.6093

GABELLI FUNDS, LLC.

GABELLI SMALL CAP GROWTH FUND

5/27/14	9,929	10.9900
5/21/14	10,000	11.3500
4/23/14	3,351	13.0100
4/15/14	649	13.0100
4/11/14	5,491	13.0100
4/09/14	509	13.0100

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED
 ON NASDAQ GLOBAL SECURITIES MARKET.

(2) PRICE EXCLUDES COMMISSION.