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October 29, 2007

U.S. Department of Labor
Employee Benefits Security Administration
200 Constitution Avenue N.W.
Washington, DC 20210

RE: Communications Systems, Inc. Performance Unit Incentive Plan
Communications Systems, Inc. Long Term Incentive Plan

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans covering a select group of management or highly compensated employees, specified in Department of Labor Relations, 29 C.F.R §2520.104-23, the following information is provided by Communications Systems, Inc., located in Hector, Minnesota:

Name and Address of Employer: Communications Systems, Inc.
213 South Main Street
Hector, MN 55342-0777

Employer Identification Number: 41-0957999

Communications Systems, Inc. maintains the above plans primarily for the purpose of providing deferred compensation for select members of management or highly compensated employees, and 28 such members are covered under the plans.

Very truly yours,



Robert J. Hartman

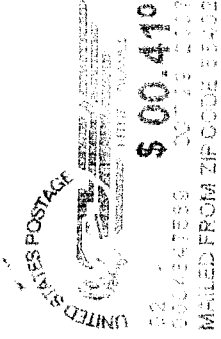
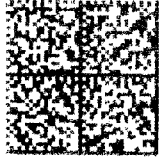
RJH:kmg

cc: Communications Systems, Inc.

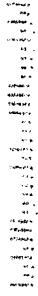
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FIRST CLASS



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Employee Benefits Security Administration
200 Constitution Avenue N.W.
Washington, DC 20210



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