COMMUNICATIONS SYSTEMS INC Form 8-K August 17, 2007

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): August 13, 2007

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 (I.R.S. Employer Identification No.)

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

Registrant s telephone number, including area code

(320) 848-6231

55342

(Zip Code)

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-2)
- 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))

Sections 1, 3-8 are not applicable and therefore omitted

ITEM 2.02 Results of Operations and Financial Condition

- (a) On August 13, 207 Communications Systems, Inc. announced its operating results for the quarter and six months ended June 30, 2007. The Registrant also announced an increase in its regular quarterly dividend from \$.10 per share to \$.12 per share. A copy of the press release pursuant to which financial results and the dividend increase were announced is attached as Exhibit 99.1.
- (b) Not applicable.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

The following are filed as exhibits to this Current Report:

Exhibit No.Description of Exhibit99.1Press Release issued August 13, 2007

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.

By /s/ Paul N. Hanson

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Paul N. Hanson Its: Chief Financial Officer

Dated: August 17, 2007