

MCGRAW DAVID T
 Form 4
 April 19, 2007

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 MCGRAW DAVID T

2. Issuer Name and Ticker or Trading Symbol
 COMMUNICATIONS SYSTEMS INC [JCS]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)
 8108 LEA RD
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 04/18/2007

____ Director _____ 10% Owner
 ____ Officer (give title below) Other (specify below)
 Gen Mgr, Suttle Division

BLOOMINGTON, MN 55438

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V	Amount	Price	
Common Stock	04/18/2007		M		2,600	A \$ 7.14 3,179	D
Common Stock	04/18/2007		M		2,700	A \$ 8.65 5,879	D
Common Stock	04/18/2007		M		2,700	A \$ 8.65 8,579	D
Common Stock	04/18/2007		M		2,700	A \$ 8.65 11,279	D
Common Stock	04/18/2007		S		10,700	D \$ 10.95 579	D

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Common Stock 04/18/2007 01/24/2007 A 713.329 A \$ 10.14 2,501.2 I *ESOP ⁽¹⁾

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Amount or Number of Shares
Incentive Stock Option	\$ 7.14	04/18/2007		M	2,600	09/07/2005 03/07/2008	Common Stock	2,600
Incentive Stock Option	\$ 8.65	04/18/2007		M	2,700	09/15/2004 03/15/2009	Common Stock	2,700
Incentive Stock Option	\$ 8.65	04/18/2007		M	2,700	09/15/2005 03/15/2009	Common Stock	2,700
Incentive Stock Option	\$ 8.65	04/18/2007		M	2,700	09/15/2006 03/15/2009	Common Stock	2,700

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MCGRAW DAVID T 8108 LEA RD BLOOMINGTON, MN 55438				Gen Mgr, Suttle Division

Signatures

/s/ David T.
McGraw

04/19/2007

__Signature of
Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Acquired pursuant to Communications Systems Inc Employee Stock Ownership Plan & Trust - 2006 contribution

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.