COMMUNICATIONS SYSTEMS INC Form SC 13D/A October 01, 2018

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 11)

Communications Systems, Inc. (Name of Issuer)

Common Stock (Title of Class of Securities)

203900105

(CUSIP Number)

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)

_____September 28, 2018 (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
1	above persons (entities only)
	Gabelli Funds, LLC
	I.D. No.
	13-4044523
	Check the appropriate box if
	a member of a group (SEE
•	INSTRUCTIONS) (a)
2	
	(b)
	Saa waa ariw
3	Sec use only
	Source of funds (SEE
	INSTRUCTIONS)
4	00-Funds of investment
+	advisory clients
	advisory clients
	Check box if disclosure of
	legal proceedings is required
	pursuant to items 2 (d) or 2
5	(e)
	Citizenship or place of
<i>r</i>	organization
6	New York
Number Of	⁷ Sole voting power
Number Of	: Sole voting power
Shares	$\frac{1}{206,106}$ (Itam 5)
Shares	: 306,106 (Item 5)
Beneficially	Shared voting power
Deficitionally	: Shared voting power
Owned	: None
Owned	
By Each	: 9 Sole dispositive power
Dy Luch	: Sole dispositive power
Reporting	: 306,106 (Item 5)
reporting	
Person	:10 Shared dispositive power
	:
With	: None
11	Aggregate amount
	beneficially owned by each
	reporting person

306,106 (Item 5) Check box if the aggregate amount in row (11) excludes
certain shares (SEE INSTRUCTIONS)
Percent of class represented
by amount in row (11)
3.34%
Type of reporting person
(SEE INSTRUCTIONS) IA

CUSIP No.	203900105
1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) GAMCO Asset Management Inc. I.D. No. 13-4044521
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)
	(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	: 621,161 (Item 5)
Beneficially	⁸ Shared voting power
Owned	None
By Each	¹ Sole dispositive power
Reporting	621,161 (Item 5)
Person	:10 Shared dispositive power
With	None
11	Aggregate amount beneficially owned by each reporting person

12	621,161 (Item 5) Check box if the aggregate amount in row (11) excludes
13	certain shares (SEE INSTRUCTIONS) Percent of class represented by amount in row (11)
14	6.79%

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

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