

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form DEFA14A  
October 13, 2011

---

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

October 13, 2011  
Date of Report  
(Date of earliest event reported)

0-7928  
Commission File Number

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

11-2139466  
(I.R.S. Employer Identification Number)

68 South Service Road, Suite 230  
Melville, New York 11747  
(Address of Principal Executive Offices) (Zip  
Code)

(631) 962-7000  
(Registrant's telephone number, including area  
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:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- 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))
- 
- 
-

Item 8.01 Other Events.

On October 13, 2011, Comtech Telecommunications Corp. (“Comtech”) issued a letter to its stockholders. A copy of the letter is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

	Exhibit Number	Description
	<u>99.1</u>	<u>Comtech’s letter to its stockholders, dated October 13, 2011.</u>

---

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, Comtech Telecommunications Corp. has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMTECH TELECOMMUNICATIONS CORP.

Dated: October 13, 2011

By:                   /s/ Michael D. Porcelain  
Name: Michael D. Porcelain  
Title: Senior Vice President and Chief Financial  
Officer

---