

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
December 08, 2010

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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

December 8, 2010  
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)

- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02 Results of Operations and Financial Condition.

On December 8, 2010, Comtech Telecommunications Corp. (the "Company") issued a press release announcing its results of operations for its first quarter ended October 31, 2010.

A copy of the press release issued by the Company concerning the foregoing results is furnished herewith as Exhibit 99.1 and is incorporated herein by reference. The information in this Item 2.02 (including the exhibit hereto) relating to this announcement shall not be deemed filed under the Securities and Exchange Commission's rules and regulations and shall not be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended.

Item 8.01 Other Events.

On December 8, 2010, the Company also announced in the above press release that its Board of Directors (the "Board") approved the declaration of the Company's second quarterly cash dividend of \$0.25 per common share, payable on February 21, 2011 to stockholders of record at the close of business on January 21, 2011.

A copy of the press release issued by the Company concerning the foregoing is furnished herewith as Exhibit 99.1 and is incorporated herein by reference. The information in this Item 8.01 (including the exhibit hereto) relating to this announcement shall not be deemed filed under the Securities and Exchange Commission's rules and regulations and shall not be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number	Description
<u>99.1</u>	<u>Press Release, dated December 8, 2010, reporting the financial results of the Company for its first quarter ended October 31, 2010 and also announcing that the Company's Board declared a quarterly cash dividend of \$0.25 per common share (furnished and not filed herewith solely pursuant to Item 2.02 and 8.01).</u>

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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: December 8, 2010

By:

/s/ Michael D. Porcelain

Name: Michael D. Porcelain

Title: Senior Vice President and  
Chief Financial Officer

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