

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
December 04, 2006

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 4, 2006**

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)

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**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))

**Item 2.02 Results of Operations and Financial Condition.**

On December 4, 2006, Comtech Telecommunications Corp. (the Company ) issued a press release announcing its results of operations for its first quarter ended October 31, 2006.

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 contained in this report (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.

The following exhibit is filed herewith:

<u>Exhibit Number</u>	<u>Description</u>
99.1	<u>Press Release, dated December 4, 2006, reporting the financial results of the Company for its fiscal 2007 first quarter (furnished and not filed herewith solely pursuant to Item 2.02).</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 4, 2006

By: /s/ Michael D. Porcelain

Name: Michael D. Porcelain

Title: Senior Vice President and

Chief Financial Officer