

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

March 7, 2018	0-7928
Date of Report	Commission File Number
(Date of earliest event reported)	

(Exact name of registrant as specified in its charter)

Delaware 11-2139466
(State or other jurisdiction of
incorporation or organization) (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))

Item 2.02 Results of Operations and Financial Condition.

On March 7, 2018, Comtech Telecommunications Corp. (the “Company”) issued a press release announcing its results of operations for its second quarter ended January 31, 2018 and updated its fiscal 2018 financial guidance.

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 7.01 Regulation FD Disclosure.

On March 7, 2018, the Company also announced that its Board of Directors (the “Board”) approved the declaration of a quarterly cash dividend of \$0.10 per common share, payable on May 18, 2018 to stockholders of record at the close of business on April 18, 2018.

A copy of the press release issued by the Company concerning the foregoing is furnished herewith as Exhibit 99.2 and is incorporated herein by reference. The information in this Item 7.01 (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 March 7, 2018, reporting the financial results of the Company for its fiscal quarter ended January 31, 2018, and updating its fiscal 2018 financial guidance (furnished and not filed herewith solely pursuant to Item 2.02).</u>
<u>99.2</u>	<u>Press Release, dated March 7, 2018, announcing that the Company’s Board declared a quarterly cash dividend of \$0.10 per common share (furnished and not filed herewith solely pursuant to Item 7.01).</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: March 7, 2018

/s/ Michael D. Porcelain

By: Name: Michael D. Porcelain

Title: Senior Vice President and
Chief Financial Officer