

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
August 18, 2009

---

---

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

August 18, 2009  
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))

---

---

---

Item 8.01 Other Events.

On August 18, 2009, Comtech Telecommunications Corp. (the "Company") issued a press release announcing that it has sold, for approximately \$2.0 million, certain assets and liabilities relating to its Tiernan-branded video encoder and decoder product lines. In addition, the Company announced that it will no longer market certain fiberglass antenna products to commercial broadcast customers. In connection with both of these actions, the Company will record a pre-tax charge to earnings in the fourth quarter of fiscal 2009.

The foregoing description of the press release is qualified in its entirety to the press release, a copy of which is attached hereto and incorporated by reference herein as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

The following exhibit is filed herewith:

Exhibit Number	Description
<u>99.1</u>	<u>Press Release, dated August 18, 2009, announcing cost reduction actions related to two small product lines.</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: August 18, 2009

By:

/s/ Michael D. Porcelain

Name: Michael D. Porcelain

Title: Senior Vice President and  
Chief Financial Officer

---

