

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
January 16, 2009

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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

January 16, 2009  
(January 15, 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))

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Item 8.01 Other Events.

On January 16, 2009, Comtech Telecommunications Corp. (the "Company") issued a press release announcing that it notified the Trustee of its 2.0% Convertible Senior Notes that it will redeem its 2.0% Convertible Senior Notes on February 12, 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 January 16, 2009, reporting the Company's announcement of its intent to redeem its 2.0% Convertible Senior Notes on February 12, 2009.</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: January 16, 2009

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

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