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COMTECH TELECOMMUNICATIONS CORP /DE/ Form 15-15D September 11, 2009

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission333-129569 File Number

Comtech Tolt Technologies, Inc. (Exact name of registrant as specified in its charter)

68 South Service Road, Suite 230, Melville, New York 11747 (631) 962-7000

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Guarantees of the 2.0% Convertible Senior Notes due 2024 of Comtech Telecommunications Corp.

(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1) Rule 12g-4(a)(2) Rule 12h-3(b)(1)(i) x Rule 12h-3(b)(1)(ii) Rule 15d-6

Approximate number of holders of record as of the certification or notice date: 1

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Pursuant to the requirements of the Securities Exchange Act of 1934 Comtech Tolt Technologies, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: September 10, 2009 By: /s/ Fred Kornberg

Fred Kornberg

Chief Executive Officer