



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 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