

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
December 07, 2004

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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FORM 8-K

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CURRENT REPORT

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

December 7, 2004  
Date of Report

0-7928  
Commission File Number

(Date of earliest event reported)

(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)

**105 Baylis Road**

**Melville, New York 11747**

(Address of Principal Executive Offices) (Zip Code)

**(631) 777-8900**

(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 2.02 Results of Operations and Financial Condition.**

On December 7, 2004, Comtech Telecommunications Corp. (the Registrant) issued a press release announcing its results of operations for its first quarter ended October 31, 2004. A copy of the press release issued by the Registrant concerning the foregoing results is furnished herewith as Exhibit 99.1 and is incorporated herein by reference.

The information contained in this report (including the exhibit hereto) 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.**

(c) Exhibits.

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The following exhibit is filed herewith:

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release, dated December 7, 2004, reporting the financial results of the Registrant for its fiscal 2005 first quarter (furnished and not filed herewith solely pursuant to Item 2.02).

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**SIGNATURES**

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: December 7, 2004

By: /s/ Robert G. Rouse  
Name: Robert G. Rouse  
Title: Executive Vice President  
and Chief Financial Officer

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