

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form SC 13G/A  
February 13, 2018

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UNITED STATES  
SECURITIES AND  
EXCHANGE  
COMMISSION  
Washington, DC 20549

SCHEDULE 13G/A

Under the Securities  
Exchange Act of 1934

(Amendment No.2)\*

Comtech  
Telecommunications Corp.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

205826209  
(CUSIP Number)

12/31/2017  
(Date of Event Which  
Requires Filing of this  
Statement)

Check the appropriate box  
to designate the rule  
pursuant to which this  
Schedule is  
filed:

Rule  
13d-1(b)

Rule  
13d-1(c)

£ Rule  
13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes.)

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CUSIP No. 205826209 13G Page 2 of 6 Pages

1. NAME OF REPORTING PERSON I.R.S. INDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Huber Capital Management, LLC  
20-8441410

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a) £  
(b) £

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware, U.S.A.

5. SOLE VOTING POWER  
NUMBER 1,103,351  
OF SHARED SHARES VOTING BENEFICIALLY OWNED 0  
BY SOLE EACH 7 DISPOSITIVE REPORTING POWER PERSON 2,465,338  
WITH SHARED 8. DISPOSITIVE POWER 0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH

REPORTINGPERSON  
PERSON  
2,465,338

CHECK BOX IF THE  
AGGREGATE

10. AMOUNT IN ROW (9)  
EXCLUDES  
CERTAIN SHARES\*

£

PERCENT OF CLASS  
REPRESENTED BY

11. AMOUNT IN ROW (9)  
10.44% (see reponse to  
Item 4)

TYPE OF  
REPORTING

12. PERSON\* (see  
instructions)  
IA

\*SEE INSTRUCTIONS  
BEFORE FILLING OUT

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Item  
1(a). Name of Issuer:

Comtech  
Telecommunications  
Corp.

Item  
1(b). Address of Issuer's  
Principal Executive  
Offices:

68 South Service  
Road  
Suite 230  
Melville, NY  
11747

Item  
2(a). Name of Persons  
Filing:

Item  
2(b). Address of Principal  
Business Office, or if  
None, Residence:

Item  
2(c). Citizenship

Huber Capital  
Management, LLC  
2321 Rosecrans  
Ave, Suite 3245  
El Segundo, CA  
90245  
(Delaware)

Item  
2(d). Title of Class of  
Securities:

Common Stock

Item  
2(e). CUSIP Number:

205826209



Item 3. If This Statement Is Filed Pursuant to §§  
240.13d-1(b), or 240.13d-2(b) or (c),

Check

Whether the  
Person Filing

is a:

- (a) £ Broker or dealer registered under  
Section 15 of the Exchange  
Act  
(15  
U.S.C  
78o).
- (b) £ Bank as defined in Section 3(a)(6)  
of the Act (15 U.S.C. 78c).
- (c) £ Insurance company as defined in  
Section 3(a)(19) of the  
Exchange  
Act (15  
U.S.C.  
78c).
- (d) £ Investment company registered  
under Section 8 of the  
Investment Company Act of  
1940 (15 U.S.C. 80a-8).
- (e) T An investment adviser in  
accordance with §240.13d-  
1(b)(1)(ii)(E).
- (f) £ An employee benefit plan or  
endowment fund in accordance  
with  
§240.13d-1(b)(1)(ii)(F).
- (g) £ A parent holding company or  
control person in accordance  
with  
§240.13d-1(b)(1)(ii)(G).
- (h) £ A savings association as defined in  
Section 3(b) of the Federal  
Deposit  
Insurance  
Act (12  
U.S.C.  
1813);
- (i) £ A church plan that is excluded  
from the definition of an  
investment company under Section  
3(c)(14) of the Investment

Company  
 Act of  
 1940 (15  
 U.S.C.  
 80a-3);

- (j) £ A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J).
- (k) £ Group, in accordance with §240.13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J), please specify the type of institution:\_\_\_\_\_.

Item 4.  
 Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 2,465,338
- (b) Percent of class: 10.44%
- (c) Number of shares as to which such person has:
  - (i) Sole power to vote or to direct the vote: 1,103,351
  - (ii) Shared power to vote or to direct the vote: 0
  - (iii) Sole power to 2,465,338



dispose or to  
direct the  
disposition  
of:

(iv) Shared

power to  
dispose or to  
direct the  
disposition  
of:

none

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of 6  
Pages

Item 5. Ownership  
of Five  
Percent  
or Less  
of a  
Class

If this  
statement is  
being filed to  
report the fact  
that as of the  
date hereof  
the  
reporting  
person has  
ceased to be  
the beneficial  
owner of  
more than five  
percent  
of the  
class of  
securities,  
check  
the  
following

Item 6. Ownership  
of More  
than Five  
Percent on  
Behalf of  
Another  
Person.

If any other  
person is  
known to  
have the right  
to receive or  
the power to  
direct  
the receipt  
of dividends  
from, or the  
proceeds

from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the

Parent  
Holding  
Company.

Not  
applicable.

Item 8. Identification  
and  
Classification  
of  
Members  
of the  
Group.

Not  
applicable.

Item 9. Notice  
of  
Dissolution  
of  
Group.

Not  
applicable.

Item 10. Certification.

By signing  
below I  
certify that, to  
the best of my  
knowledge  
and belief, the  
securities  
referred to  
above were  
acquired and  
are held in the  
ordinary  
course of  
business and  
were not  
acquired and  
are not held  
for the  
purpose of or  
with the  
effect of  
changing or

influencing  
the control of  
the issuer of  
the securities  
and  
were not  
acquired and  
are not held in  
connection  
with or as a  
participant in  
any  
transaction  
having  
that  
purpose  
or  
effect.

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SIGNATURE

After reasonable inquiry  
and to the best of my  
knowledge and belief, I  
certify that  
the information set forth  
in this statement is true,  
complete and correct.

Dated  
this  
13th  
day of  
February,  
2018

Huber Capital  
Management,  
LLC

By: /s/ Gary  
Thomas  
Gary  
Thomas  
Principal,  
COO/CCO

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