



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

May 15, 2008

Michael D. Porcelain  
Senior Vice President and Chief Financial Officer  
Comtech Telecommunications Corp.  
68 South Service Road, Suite 230  
Melville, New York 11747

**Re: Comtech Telecommunications Corp.  
Form 10-K for fiscal year ended July 31, 2007  
Filed September 19, 2007  
File No. 0-07928**

Dear Mr. Porcelain:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely

/s  
Larry Spigel  
Assistant Director

Cc: Mr. Ira G. Bogner  
Proskauer Rose LLP  
Via facsimile: (212) 969-2900