



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