



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 20, 2010

Mr. Michael D. Porcelain  
Chief Financial Officer  
Comtech Telecommunications Corp.  
68 South Service Rd., Suite 230  
Melville, NY 11747

**RE: Comtech Telecommunications Corp.  
Form 10-K for the year ended July 31, 2009  
Filed September 23, 2009  
File No. 0-07928**

Dear Mr. Porcelain:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Kathleen Krebs, for  
Larry Spigel  
Assistant Director