



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 18, 2017

Via E-Mail

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

**Re: Comtech Telecommunications Corp.  
Form 10-K for the Fiscal Year Ended July 31, 2016  
Filed October 6, 2016  
File No. 0-7928**

Dear Mr. Porcelain:

We refer you to our comment letter dated December 12, 2016 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Larry Spigel  
Assistant Director