



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 16, 2017

Fred Kornberg  
Chief Executive Officer  
Comtech Telecommunications Corp.  
68 South Service Road, Suite 230  
Melville, NY

**Re: Comtech Telecommunications Corp.**  
**Form 10-K for Fiscal Year Ended July 31, 2016**  
**Filed October 6, 2016**  
**File No. 000-07928**

Dear Mr. Kornberg:

We have completed our review of your filing. 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/ Carlos Pacheco for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications