



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2021

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

**Re: COMTECH TELECOMMUNICATIONS CORP /DE/  
Registration Statement on Form S-3  
Filed March 3, 2021  
File No. 333-253827**

Dear Mr. Porcelain:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Beverly Singleton at (202) 551-3328 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing