

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
March 10, 2004

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

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FORM 8-K

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CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

**March 10, 2004**  
Date of Report  
(Date of earliest event reported)

**0-7928**  
Commission File Number

**COMTECH TELECOMMUNICATIONS CORP.**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**11-2139466**  
(I.R.S. Employer Identification Number)

**105 Baylis Road**  
**Melville, New York 11747**  
(Address of Principal Executive Offices) (Zip Code)

**(631) 777-8900**  
(Registrant's telephone number, including area code)

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**Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.**

(c) Exhibits.

The following exhibit is filed herewith:

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release, dated March 10, 2004, reporting the financial results of Comtech Telecommunications Corp. (the Registrant) for its fiscal 2004 second quarter ended January 31, 2004 (furnished and not filed herewith solely pursuant to Item 12).

**Item 12. Results of Operations and Financial Condition**

On March 10, 2004, Comtech Telecommunications Corp. issued a press release announcing its results of operations for its second quarter ended January 31, 2004. A copy of the press release issued by the Registrant concerning the foregoing results is furnished herewith as Exhibit 99.1 and is incorporated herein by reference.

The information contained in this report (including the exhibit hereto) shall not be deemed filed under the Securities and Exchange Commission's rules and regulations and shall not be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, Comtech Telecommunications Corp. has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMTECH TELECOMMUNICATIONS CORP.

Date: March 10, 2004

By: /s/ Robert G. Rouse

Name: Robert G. Rouse  
Title: Senior Vice President  
and Chief Financial Officer

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