

Edgar Filing: COMTECH TELECOMMUNICATIONS CORP /DE/ - Form SC 13G

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form SC 13G  
February 10, 2014

SUBJECT COMPANY:

COMPANY DATA:

COMPANY CONFORMED NAME:	COMTECH TELECOMMUNICATIONS CORP.
CENTRAL INDEX KEY:	0000023197
STANDARD INDUSTRIAL CLASSIFICATION:	RADIO & TV BROADCASTING [3663]
IRS NUMBER:	11-2139466
STATE OF INCORPORATION:	DE
FISCAL YEAR END:	0731

FILING VALUES:

FORM TYPE:	SC 13G
SEC ACT:	1934 Act
SEC FILE NUMBER:	000-07928
FILM NUMBER:	

BUSINESS ADDRESS:

STREET 1:	68 SOUTH SERVICE ROAD
STREET 2:	SUITE 230
CITY:	MELVILLE
STATE:	NY
ZIP:	11747
BUSINESS PHONE:	6319627000

MAIL ADDRESS:

STREET 1:	68 SOUTH SERVICE ROAD
STREET 2:	SUITE 230
CITY:	MELVILLE
STATE:	NY
ZIP:	11747

FORMER COMPANY:  
FORMER CONFORMED NAME:  
DATE OF NAME CHANGE:  
FORMER COMPANY:  
FORMER CONFORMED NAME:  
DATE OF NAME CHANGE:

FILED BY:

COMPANY DATA:

COMPANY CONFORMED NAME:	LSV ASSET MANAGEMENT
CENTRAL INDEX KEY:	0001050470
IRS NUMBER:	23-2772200
STATE OF INCORPORATION:	DE
FISCAL YEAR END:	1231

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FILING VALUES:

FORM TYPE: SC 13G

BUSINESS ADDRESS:

STREET 1: 155 N. WACKER DRIVE  
STREET 2: SUITE 4600  
CITY: CHICAGO  
STATE: IL  
ZIP: 60606  
BUSINESS PHONE: 3124602443

MAIL ADDRESS:

STREET 1: 155 N. WACKER DRIVE  
STREET 2: SUITE 4600  
CITY: CHICAGO  
STATE: IL  
ZIP: 60606

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

SCHEDULE 13G

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)  
(AMENDMENT NO. \_\_\_\_)\*

COMTECH TELECOMMUNICATIONS CORP.  
(Name of Issuer)

Common Stock, \$0.10 par value per share  
(Title of Class of Securities)

205826209  
(CUSIP Number)

December 31, 2013  
(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule  
is filed:

Rule 13d-1(b)

Rule 13d-1(c)

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[ ] Rule 13d-1(d)

1. NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
LSV Asset Management  
23-2772200
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)  
(a) [ ]  
(b) [ ]
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION  
State of Delaware
5. SOLE VOTING POWER  
433,627
6. SHARED VOTING POWER  
0
7. SOLE DISPOSITIVE POWER  
914,827
8. SHARED DISPOSITIVE POWER  
0
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
914,827
10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions) [ ]
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
5.59%
12. TYPE OF REPORTING PERSON (See Instructions)  
IA

- ITEM 1(A). NAME OF ISSUER.  
COMTECH TELECOMMUNICATIONS CORP.
- ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES.  
68 SOUTH SERVICE ROAD  
SUITE 230  
MELVILLE, NY 11747
- ITEM 2(A). NAMES OF PERSON FILING.  
LSV ASSET MANAGEMENT
- ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE.  
155 N. WACKER DRIVE, SUITE 4600  
CHICAGO, IL 60606
- ITEM 2(C). CITIZENSHIP.  
State of Delaware

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ITEM 2(D). TITLE OF CLASS OF SECURITIES.  
Common Stock, \$0.10 par value per share

ITEM 2(E). CUSIP NUMBER.  
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(b), OR 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

- (a)  Broker or dealer registered under Section 15 of the Exchange Act.
- (b)  Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c)  Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d)  Investment company registered under Section 8 of the Investment Company Act.
- (e)  An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j)  Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

ITEM 4. OWNERSHIP.

- (a) Amount beneficially owned: 914,827 shares
- (b) Percent of class: 5.59%
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote: 433,627
  - (ii) Shared power to vote or to direct the vote: 0
  - (iii) Sole power to dispose or to direct the disposition of: 914,827
  - (iv) Shared power to dispose or to direct the disposition of: 0

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER

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PERSON.

THE CLIENTS OF LSV ASSET MANAGEMENT, INCLUDING FUNDS AND/OR MANAGED ACCOUNTS, HAVE THE RIGHT TO RECIEVE OR THE POWER TO DIRECT THE RECEIPT OF DIVIDENDS FROM, OR THE PROCEEDS FROM THE SALE OF, SECURITIES OF THE ISSUER.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.

N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

N/A

ITEM 10. CERTIFICATIONS.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 7, 2014

LSV ASSET MANAGEMENT

By: Josh O'Donnell  
Title:Chief Compliance Officer