

COMTECH TELECOMMUNICATIONS CORP /DE/
Form SC 13G/A
December 12, 2005

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934
(Amendment 3)

COMTECH TELECOMMUNICATIONS
(Name of Issuer)

Common Stock
(Title of Class of Securities)

205826209
(CUSIP Number)

November 30, 2005
(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)

*The remainder of this cover page shall be filled out for a reporting
person's initial filing on this form with respect to the subject class
of securities, and for any subsequent amendment containing information which
would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not
be deemed to be "filed" for the purpose of Section 18 of the Securities
Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that
section of the Act but shall be subject to all other provisions of the Act
(however, see the Notes).

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, NA., 943112180

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
U.S.A.

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Number of Shares Beneficially Owned by Each Reporting Person With	(5) Sole Voting Power 1,825,638 ----- (6) Shared Voting Power - ----- (7) Sole Dispositive Power 2,034,384 ----- (8) Shared Dispositive Power - -----
(9) Aggregate Amount Beneficially Owned by Each Reporting Person 2,034,384 -----	
(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares* -----	
(11) Percent of Class Represented by Amount in Row (9) 8.95% -----	
(12) Type of Reporting Person* BK -----	

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL FUND ADVISORS

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
U.S.A.

Number of Shares Beneficially Owned by Each Reporting Person With	(5) Sole Voting Power 488,629 ----- (6) Shared Voting Power - ----- (7) Sole Dispositive Power 488,629 ----- (8) Shared Dispositive Power - -----
(9) Aggregate Amount Beneficially Owned by Each Reporting Person 488,629 -----	
(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares* -----	

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(11) Percent of Class Represented by Amount in Row (9)
2.15%

(12) Type of Reporting Person*
IA

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, LTD

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England

Number of Shares	(5) Sole Voting Power
Beneficially Owned	-----
by Each Reporting	(6) Shared Voting Power
Person With	-

	(7) Sole Dispositive Power
	-

	(8) Shared Dispositive Power
	-

(9) Aggregate
-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.000%

(12) Type of Reporting Person*
BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

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BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

Japan

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)

0.000%

(12) Type of Reporting Person*

BK

CUSIP No. 205826209

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS LIFE ASSURANCE COMPANY LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.000%

(12) Type of Reporting Person*
BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS BANK PLC

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.000%

(12) Type of Reporting Person*
BK

CUSIP No. 205826209

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(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS CAPITAL SECURITIES LIMITED

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England.

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS CAPITAL INC

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
U.S.A.

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

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(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BD

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS PRIVATE BANK & TRUST (ISLE OF MAN) LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England.

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BK

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CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS PRIVATE BANK AND TRUST (JERSEY) LIMITED

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power
-

(7) Sole Dispositive Power

(8) Shared Dispositive Power
-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS BANK TRUST COMPANY LIMITED

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England

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Number of Shares (5) Sole Voting Power
Beneficially Owned
by Each Reporting -----
Person With (6) Shared Voting Power
-

(7) Sole Dispositive Power

(8) Shared Dispositive Power
-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS BANK (Suisse) SA

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Switzerland

Number of Shares (5) Sole Voting Power
Beneficially Owned
by Each Reporting -----
Person With (6) Shared Voting Power
-

(7) Sole Dispositive Power

(8) Shared Dispositive Power
-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*

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

BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
 I.R.S. Identification Nos. of above persons (entities only).

 BARCLAYS PRIVATE BANK LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

 England

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

(8) Shared Dispositive Power

-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)

 0.00%

(12) Type of Reporting Person*

 BK

CUSIP No. 205826209

(1) Names of Reporting Persons.
 I.R.S. Identification Nos. of above persons (entities only).

 BRONCO (BARCLAYS CAYMAN) LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

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(4) Citizenship or Place of Organization
Cayman Islands

Number of Shares	(5) Sole Voting Power
Beneficially Owned	-----
by Each Reporting	(6) Shared Voting Power
Person With	-

	(7) Sole Dispositive Power

	(8) Shared Dispositive Power
	-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
OH

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

PALOMINO LIMITED

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Cayman Islands

Number of Shares	(5) Sole Voting Power
Beneficially Owned	-----
by Each Reporting	(6) Shared Voting Power
Person With	-

	(7) Sole Dispositive Power

	(8) Shared Dispositive Power
	-

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

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(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
OH

CUSIP No. 205826209

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

HYMF INC

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
U.S.A.

Number of Shares Beneficially Owned by Each Reporting Person With	(5) Sole Voting Power ----- (6) Shared Voting Power ----- (7) Sole Dispositive Power ----- (8) Shared Dispositive Power -----
--	--

(9) Aggregate

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
OH

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS, NA

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
45 Fremont Street

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San Francisco, CA 94105

ITEM 2(C). CITIZENSHIP
 U.S.A

ITEM 2(D). TITLE OF CLASS OF SECURITIES
 Common Stock

ITEM 2(E). CUSIP NUMBER
 205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act
(15 U.S.C. 78o).
- (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act
(15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment
Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b) (1) (ii) (E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section
240.13d-1(b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section
240.13d-1(b) (1) (ii) (G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit
Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment
company under section 3(c) (14) of the Investment Company Act of 1940
(15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
 COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
 105 BAYLIS ROAD
 MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
 BARCLAYS GLOBAL FUND ADVISORS

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
 45 Fremont Street
 San Francisco, CA 94105

ITEM 2(C). CITIZENSHIP
 U.S.A

ITEM 2(D). TITLE OF CLASS OF SECURITIES
 Common Stock

ITEM 2(E). CUSIP NUMBER
 205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act
(15 U.S.C. 78o).
- (b) // Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).

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- (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) /X/ Investment Adviser in accordance with section 240.13d(b) (1) (ii) (E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1 (b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section 240.13d-1 (b) (1) (ii) (G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1 (b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS, LTD

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Murray House
1 Royal Mint Court
LONDON, EC3N 4HH

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b) (1) (ii) (E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1 (b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section 240.13d-1 (b) (1) (ii) (G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1 (b) (1) (ii) (J)

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ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Ebisu Prime Square Tower 8th Floor
1-1-39 Hiroo Shibuya-Ku
Tokyo 150-0012 Japan

ITEM 2(C). CITIZENSHIP
Japan

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act
(15 U.S.C. 78o).
- (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act
(15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment
Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b) (1) (ii) (E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section
240.13d-1 (b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section
240.13d-1 (b) (1) (ii) (G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit
Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment
company under section 3(c) (14) of the Investment Company Act of 1940
(15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1 (b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS LIFE ASSURANCE COMPANY LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Unicorn House 5th floor
252 Romford Road, Forest Gate
London 37 9JB England

ITEM 2(C). CITIZENSHIP

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- Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
 - (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).
 - (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G).
 - (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
 - (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
 - (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS CAPITAL SECURITIES LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
5 The North Colonnade
Canary Wharf, London, England E14 4BB

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b) /X/ Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).
- (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES

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105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS CAPITAL INC

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
200 Park Ave
NY, NY 10166

ITEM 2(C). CITIZENSHIP
U.S.A.

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) /X/ Broker or Dealer registered under Section 15 of the Act
(15 U.S.C. 78o).
- (b) // Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act
(15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment
Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b) (1) (ii) (E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section
240.13d-1(b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section
240.13d-1(b) (1) (ii) (G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit
Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment
company under section 3(c) (14) of the Investment Company Act of 1940
(15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS PRIVATE BANK & TRUST (ISLE OF MAN) LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
4th Floor, Queen Victoria House
Isle of Man, IM99 IDF

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER

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205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
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Insurance Act (12 U.S.C. 1813).
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company under section 3(c) (14) of the Investment Company Act of 1940
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- (j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS PRIVATE BANK AND TRUST (JERSEY) LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
39/41 Broad Street, St. Helier
Jersey, Channel Islands JE4 8PU

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
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- (g) // Parent Holding Company or control person in accordance with section
240.13d-1(b) (1) (ii) (G).

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- (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS BANK TRUST COMPANY LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
54 Lombard Street
London, EC3P 3AH, England

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A

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- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS BANK (Suisse) SA

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ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
10 rue d'Italie
CH-1204 Geneva
Switzerland

ITEM 2(C). CITIZENSHIP
Switzerland

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
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company under section 3(c) (14) of the Investment Company Act of 1940
(15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1 (b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS PRIVATE BANK LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
59/60 Grosvenor Street
London, W1X 9DA England

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR
13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act

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- (15 U.S.C. 78o).
- (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
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 - (i) // A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
 - (j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
BRONCO (BARCLAYS CAYMAN) LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Walker House Mary Street PO Box 908 GT
George Town, Grand Cayman (Cayman Islands)

ITEM 2(C). CITIZENSHIP
Cayman Islands

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

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- (i) // A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

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ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
PALOMINO LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Walker House Mary Street PO Box 908 GT
George Town, Grand Cayman (Cayman Islands)

ITEM 2(C). CITIZENSHIP
Cayman Islands

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
205826209

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- (c) // Insurance Company as defined in section 3(a) (19) of the Act
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- (h) // A savings association as defined in section 3(b) of the Federal Deposit
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(15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1 (b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
COMTECH TELECOMMUNICATIONS

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
105 BAYLIS ROAD
MELVILLE NY 11747

ITEM 2(A). NAME OF PERSON(S) FILING
HYMF INC

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
200 Park Avenue
New York, NY 10166

ITEM 2(C). CITIZENSHIP
U.S.A.

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- Items 2(a) above.
- ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY
Not applicable
- ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP
Not applicable
- ITEM 9. NOTICE OF DISSOLUTION OF GROUP
Not applicable

ITEM 10. CERTIFICATION

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(b):

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.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above 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.

December 12, 2005

Date

Signature

Mei Lau
Manager of Regulatory Reporting

Name/Title