COMTECH TELECOMMUNICATIONS CORP /DE/ Form 8-K October 03, 2013

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

FORM 8-K

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

October 3, 2013 0-7928

Date of Report

Commission File Number

(Date of earliest event reported)

(Exact name of registrant as specified in its charter)

Delaware 11-2139466

(State or other jurisdiction of

incorporation or organization) (I.R.S. Employer Identification Number)

68 South Service Road, Suite 230 Melville, New York 11747 (Address of Principal Executive Offices) (Zip Code)

(631) 962-7000 (Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)	
[] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))	
[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))	

Item 2.02 Results of Operations and Financial Condition.

On October 3, 2013, Comtech Telecommunications Corp. (the "Company") issued a press release announcing its results of operations for its fourth quarter and full year ended July 31, 2013 and its initial fiscal 2014 financial guidance.

A copy of the press release issued by the Company concerning the foregoing results is furnished herewith as Exhibit 99.1 and is incorporated herein by reference. The information in this Item 2.02 (including the exhibit hereto) relating to this announcement 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.

Item 7.01 Regulation FD Disclosure.

On October 3, 2013, the Company also announced that its Board of Directors (the "Board") approved the declaration of a quarterly cash dividend of \$0.275 per common share, payable on November 19, 2013 to shareholders of record at the close of business on October 18, 2013.

A copy of the press release issued by the Company concerning the foregoing is furnished herewith as Exhibit 99.2 and is incorporated herein by reference. The information in this Item 7.01 (including the exhibit hereto) relating to this announcement 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.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number Description

Press Release, dated October 3, 2013, reporting the financial results of the Company for its

99.1 fourth quarter and fiscal year ended July 31, 2013, and providing initial fiscal 2014 financial

guidance (furnished and not filed herewith solely pursuant to Item 2.02).

Press Release, dated October 3, 2013, announcing that the Company's Board declared a

99.2 guarterly cash dividend of \$0.275 per common share (furnished and not filed herewith solely

pursuant to Item 7.01).

SIGNATURE

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.

Dated: October 3, 2013

/s/ Michael D. Porcelain
By: Name: Michael D. Porcelain
Title: Senior Vice President and

Chief Financial Officer