COMTECH TELECOMMUNICATIONS CORP /DE/ Form 8-K June 05, 2014

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

June 5, 2014 0-7928

Date of Report
(Date of earliest event reported)

Commission File Number

(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 June 5, 2014, Comtech Telecommunications Corp. (the "Company") issued a press release announcing its results of operations for its third quarter ended April 30, 2014 and updated its 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 June 5, 2014, the Company also announced that its Board of Directors (the "Board") approved the declaration of a quarterly cash dividend of \$0.30 per common share, payable on August 19, 2014 to stockholders of record at the close of business on July 18, 2014.

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 June 5, 2014, reporting the financial results of the Company for its third

99.1 quarter ended April 30, 2014, and updating its fiscal 2014 financial guidance (furnished and

not filed herewith solely pursuant to Item 2.02).

Press Release, dated June 5, 2014, announcing that the Company's Board declared a quarterly

29.2 cash dividend of \$0.30 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: June 5, 2014

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

Chief Financial Officer