

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
June 08, 2016

**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 8, 2016**  
Date of Report

**0-7928**

Commission File Number

(Date of earliest event reported)

(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)

**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 7.01 Regulation FD Disclosure.**

As previously announced on March 10, 2016, Comtech Telecommunications Corp. (the "Company") completed its acquisition of TeleCommunication Systems, Inc. on February 23, 2016, and beginning with its third quarter of fiscal 2016, reorganized its business into two reportable operating segments: Commercial Solutions and Government Solutions.

Exhibit 99.1 sets forth an unaudited recast of historical annual and quarterly segment information, which was previously reported in the Company's public filings with the Securities and Exchange Commission, to correspond with the Company's new reportable segments.

Such unaudited historical annual and quarterly segment information is furnished herewith as Exhibit 99.1 and is incorporated herein by reference. The information in this Item 7.01 (including the exhibit hereto) relating to such unaudited historical annual and quarterly segment information 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.

Information presented in this Current Report on Form 8-K does not reflect events occurring after the filing of the Company's Quarterly Report on Form 10-Q for the three and nine months ended April 30, 2016, and should be read in conjunction with the Company's previously filed Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and the Company's subsequent filings with the Securities and Exchange Commission.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit Number Description

99.1 Recast Segment Financial Information (unaudited)

**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 8, 2016

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

**EXHIBIT INDEX**

**Exhibit Number Description**

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