

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form 8-K  
May 04, 2009

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**FORM 8-K**

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

**May 4, 2009**  
Date of Report  
(Date of earliest event reported)

**0-7928**  
Commission File Number

(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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events.**

As previously disclosed, on August 1, 2008, pursuant to an Agreement and Plan of Merger, dated as of May 10, 2008 (the Merger Agreement ), with Radyne Corporation, a Delaware corporation ( Radyne ), Comtech TA Corp., a Delaware corporation ( Comtech TA ) and a wholly owned subsidiary of Comtech Telecommunications Corp., a Delaware corporation ( Comtech ), completed the tender offer for outstanding shares of Radyne and consummated the merger of Comtech TA with and into Radyne.

Unaudited pro forma condensed combined financial statements of Comtech as of and for the fiscal year ended July 31, 2008 are filed herewith as Exhibit 99.2.

**Item 9.01 Financial Statements and Exhibits.**

(b) Pro Forma Financial Information

The following pro forma condensed combined financial statements of Comtech are filed herewith as Exhibit 99.2:

- Unaudited pro forma condensed combined balance sheet of Comtech as of July 31, 2008; and
- Unaudited pro forma condensed combined statement of operations of Comtech for the fiscal year ended July 31, 2008.

(d) Exhibits.

<b>Exhibit</b>	<b>Description</b>
99.2	Unaudited pro forma condensed combined financial statements of Comtech as of and for the fiscal year ended July 31, 2008.

**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.

Dated: May 4, 2009

**COMTECH TELECOMMUNICATIONS CORP.**

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