

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form SC 13G/A  
January 10, 2006

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934  
(Amendment)

Comtech Tel Corp  
(Name of Issuer)

COM  
(Title of Class of Securities)

205826209  
(CUSIP Number)

December 31, 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(c)

\*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 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  
-----

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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\*  
-----

CUSIP No. 205826209  
-----

-----  
(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  
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-  
-----  
(8) Shared Dispositive Power  
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-

-----  
(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\*

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

-

(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\*

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

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(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\*

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  
-----  
-

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(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%  
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(12) Type of Reporting Person\*  
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CUSIP No.           205826209  
-----

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(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  
-----

-----  
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\*  
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CUSIP No. 205826209  
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-----  
(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\*  
-----

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  
-----

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(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\*

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

(4) Citizenship or Place of Organization

Cayman Islands

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

-

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-----  
(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\*  
-----

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  
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\*  
-----

CUSIP No. 205826209  
-----

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

ITEM 1(A). NAME OF ISSUER  
Comtech Tel Corp

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 PLC

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

ITEM 2(C). CITIZENSHIP  
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES  
COM

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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- (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).
- (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 Tel Corp

-----  
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 Colonmade  
Canary Wharf, London, England E14 4BB

-----  
ITEM 2(C).           CITIZENSHIP  
England

-----  
ITEM 2(D).           TITLE OF CLASS OF SECURITIES  
COM

-----  
ITEM 2(E).           CUSIP NUMBER  
205826209

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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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- (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

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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 Tel Corp

---

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 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  
COM

---

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).
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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 Tel Corp

---

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

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ITEM 2(C).           CITIZENSHIP  
                          England

---

ITEM 2(D).           TITLE OF CLASS OF SECURITIES  
                          COM

---

ITEM 2(E).           CUSIP NUMBER  
                          205826209

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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).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).
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- (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).
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- (j) // Group, in accordance with section 240.13d-1 (b) (1) (ii) (J)

ITEM 1(A).           NAME OF ISSUER  
                          Comtech Tel Corp

---

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  
                          COM

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ITEM 2(E).           CUSIP NUMBER  
                          205826209

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ITEM 3.              IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR  
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- (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).
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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 Tel Corp

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  
COM

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).
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- (c) // Insurance Company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
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- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A).           NAME OF ISSUER  
Comtech Tel Corp

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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

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  
COM

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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- (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 Tel Corp

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  
COM

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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).
- (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 Tel Corp

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  
COM

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).
- (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

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- 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 Tel Corp

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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

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ITEM 2(D).           TITLE OF CLASS OF SECURITIES  
COM

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ITEM 2(E).           CUSIP NUMBER  
205826209

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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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- (c) // Insurance Company as defined in section 3(a) (19) 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 Tel Corp

---

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



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-----  
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.  
-----

ITEM 2(D). TITLE OF CLASS OF SECURITIES  
COM  
-----

ITEM 2(E). CUSIP NUMBER  
205826209  
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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).
- (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).
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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 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount Beneficially Owned:

-----  
-

(b) Percent of Class:

0.00%  
-----

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote

-----  
-

(ii) shared power to vote or to direct the vote

-----  
-

(iii) sole power to dispose or to direct the disposition of

-----  
-

(iv) shared power to dispose or to direct the disposition of

-----  
-

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As a result of disaggregation of certain subsidiaries of Barclays Bank PLC as of December 31, 2005, the aggregate number and percentage reported may vary significantly from prior reported holdings.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. /X/

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

The shares reported are held by the company in trust accounts for the economic benefit of the beneficiaries of those accounts. See also 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.

January 10, 2006

-----  
Date

-----  
Signature

Patrick Gonsalves

-----  
Name/Title