

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form SC 13G/A  
February 15, 2006

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

SCHEDULE 13G

(Rule 13d-102)  
(Amendment No. 2)

Comtech Telecommunications Corp.  
(Name of Issuer)

Common Stock

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(b)

Rule 13d-1(c)

Rule 13d-1(d)

\*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 cover 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.

CUSIP NO. 205826209

Page 2 of 4 Pages

1) Name of Reporting Person(s)  
I.R.S. Identification No. of Above Person (entities only)  
  
Paradigm Capital Management, Inc.  
14-1770168

---

2) Check the Appropriate Box if a Member of a Group  
(a) \_\_\_\_\_  
(b) \_\_\_\_\_  
  
Not Applicable

---

3) SEC Use Only

---

4) Citizenship or Place of Organization  
  
New York

---

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

(5)	Sole Voting Power	1,187,063
(6)	Shared Voting Power	-0-
(7)	Sole Dispositive Power	1,187,063
(8)	Shared Dispositive Power	-0-

---

9) Aggregate Amount Beneficially Owned by Each Reporting Person  
  
1,187,063

---

10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares  
  
Not Applicable

---

11) Percent of Class Represented by Amount In Row (9)  
  
5.2%

---

12) Type of Reporting Person  
  
IA

CUSIP NO. 205826209 Page 3 of 4 Pages

Item 1(a) Name of Issuer:

Comtech Telecommunications Corp.

Item 1(b) Address of Issuer's Principal Executive Offices:

105 BAYLIS RD  
MELVILLE NY 11747

Item 2(a) Name of Person Filing:

Paradigm Capital Management, Inc.

Item 2(b) Address of Principal Business Office:

Nine Elk Street, Albany, New York 12207

Item 2(c) Citizenship:

A New York State Corporation

Item 2(d) Title of Class of Securities:

Common Stock

Item 2(e) Cusip Number:

205826209

Item 3. If this statement is filed pursuant to 240.13d-1(b) or 240.13d-  
(b) or 9c), check whether the person filing is a:

(e)  an investment adviser in accordance with 240.13d-1(b)  
(1) (ii) (E).

Item 4. Ownership.

(a) Amount beneficially owned: 1,187,063

(b) Percent of class: 5.2%

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

(i) Sole power to vote or to direct the vote:

1,187,063

(ii) Shared power to vote or direct the vote:

-0-

(iii) Sole power to dispose or to direct the disposition of:

Edgar Filing: COMTECH TELECOMMUNICATIONS CORP /DE/ - Form SC 13G/A

1,187,063

(iv) Shared power to dispose or to direct the disposition of:

-0-

CUSIP NO. 205826209

Page 4 of 4 Pages

Item 5. Ownership of 5% or Less of a Class.

If this statement is being filed to report the fact 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 [ ].

Item 6. Ownership of more than 5% on Behalf of Another Person.

All securities reported in this Schedule 13G Report are owned by advisory clients of the Reporting Person.

Not Applicable

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

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.

By signing below I (we) certify that, to the best of my knowledge and belief, the securities referred to above were acquired 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.

SIGNATURE

After reasonable inquiry and to the best of my (our) knowledge and belief, I (we) certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2006

PARADIGM CAPITAL MANAGEMENT, INC.

By /s/ John V. Gulick  
John V. Gulick, Compliance Officer  
Telephone: (518) 431-3500

