PORCELAIN MICHAEL

Form 4

December 14, 2005

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Check this box

OMB APPROVAL

OMB 3235-0287 Number:

January 31, Expires: 2005

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response... 0.5

5. Relationship of Reporting Person(s) to

if no longer subject to Section 16. Form 4 or

Form 5 obligations may continue. See Instruction

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

2. Issuer Name and Ticker or Trading

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *

PORCELAIN MICHAEL			Symbol COMTECH TELECOMMUNICATIONS CORP /DE/ [CMTL]					(Check all applicable) Director 10% Owner				
(Last)	(First)	(Middle)		Date of Earliest Transaction onth/Day/Year)				X Officer (give title Other (specify below) VP of Finance & Internal Audit				
105 BAYLIS ROAD			12/13/2005					vi oi finance & internal Audit				
					Amendment, Date Original l(Month/Day/Year)				6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
MELVILLE, NY 11747								Form filed by More than One Reporting Person				
(City)	(State) Table I - Non-Derivative Securities Ac						ities Acq	quired, Disposed of, or Beneficially Owned				
1.Title of Security (Instr. 3)	2. Transaction Da (Month/Day/Year	r) Execution	med on Date, if Day/Year)	3. Transaction Code (Instr. 8)	(Instr. 3,	ispose 4 and (A) or	d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)			
Common Stock Par Value \$0.10 per share	12/13/2005			M	3,045	A	\$ 11.67	4,203	D			

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date 3A. Deemed (Month/Day/Year) Execution Date, if any (Month/Day/Year)		4. 5. Number Transaction Derivative Code Securities (Instr. 8) Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercise Expiration Date (Month/Day/Y	e	7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. D Se (I
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Stock Option Right to Buy (1)	\$ 11.67	12/13/2005		M	3,045	12/13/2005	12/13/2010	Common stock par value \$.10 per share	3,045	:

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

PORCELAIN MICHAEL 105 BAYLIS ROAD MELVILLE, NY 11747

VP of Finance & Internal Audit

Signatures

Michael D. Porcelain 12/14/2005

**Signature of Date
Reporting Person

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Exercise of previously granted stock option

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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