

COMTECH TELECOMMUNICATIONS CORP /DE/
Form 15-15D
September 11, 2009

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

FORM
15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION
12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE
REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission 333-129569
File
Number

Comtech Systems, Inc.
(Exact name of registrant as
specified in its charter)

2900 Titan Row, Ste. 142, Orlando, Florida 32809 (407) 854-1950
(Address, including zip code, and telephone number, including area code,
of registrant's principal executive offices)

Guarantees of the 2.0% Convertible Senior Notes due 2024 of
Comtech Telecommunications Corp.
(Title of each class of securities covered by this Form)

None
(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the
duty to file reports:

Rule 12g-4(a)(1)
Rule 12g-4(a)(2)
Rule 12h-3(b)(1)(i) x
Rule 12h-3(b)(1)(ii)
Rule 15d-6

Approximate number of holders of record as of the certification or notice date: 1

Pursuant to the requirements of the Securities Exchange Act of 1934 Comtech Systems, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: September 10, 2009

By: /s/ Fred Kornberg
Fred Kornberg
Chief Executive Officer
