

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form SC 13G/A  
February 17, 2015

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, DC 20549**

**SCHEDULE 13G/A**

**(Rule 13d-102)**

**(Amendment No. 1)**

**INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO  
RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)**

**Comtech Telecommunications Corp.**

**(Name of Issuer)**

**Common Stock, par value \$.10 per share**

**(Title of Class of Securities)**

**205826209**

**(CUSIP Number)**

**December 31, 2014**

**(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)

CUSIP No. 205826209

13G/A

1 NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

2 Southpaw Asset Management LP  
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)  (b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5  SOLE VOTING POWER

NUMBER OF

SHARES  0  
6  SHARED VOTING POWER

BENEFICIALLY

OWNED BY  0  
EACH  7 SOLE DISPOSITIVE POWER

REPORTING

PERSON  0  
8  SHARED DISPOSITIVE POWER

WITH

9  0  
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10  0  
CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

12 0.0%  
TYPE OF REPORTING PERSON\*

IA, PN

\* SEE INSTRUCTIONS BEFORE FILLING OUT

CUSIP No. 205826209

13G/A

1 NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

2 Southpaw Holdings LLC  
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) " (b) "

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

NUMBER OF

SHARES 0  
6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY 0  
EACH 7 SOLE DISPOSITIVE POWER

REPORTING

PERSON 0  
8 SHARED DISPOSITIVE POWER

WITH

9 0  
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10 0  
CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\* "

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

12 0.0%  
TYPE OF REPORTING PERSON\*

HC, OO

\* SEE INSTRUCTIONS BEFORE FILLING OUT

CUSIP No. 205826209

13G/A

1 NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

Kevin Wyman  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) " (b) "

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

5 SOLE VOTING POWER

NUMBER OF

SHARES 0  
6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY 0  
EACH 7 SOLE DISPOSITIVE POWER

REPORTING

PERSON 0  
8 SHARED DISPOSITIVE POWER

WITH

0  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0  
10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\* "

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

12 0.0%  
TYPE OF REPORTING PERSON\*

HC, IN

\* SEE INSTRUCTIONS BEFORE FILLING OUT

4

CUSIP No. 205826209

13G/A

1 NAME OF REPORTING PERSONS

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

Howard Golden

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)  (b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

5  SOLE VOTING POWER

NUMBER OF

SHARES  0  
6  SHARED VOTING POWER

BENEFICIALLY

OWNED BY  0  
EACH  7 SOLE DISPOSITIVE POWER

REPORTING

PERSON  0  
8  SHARED DISPOSITIVE POWER

WITH

9  0  
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10  0  
CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

12 0.0%  
TYPE OF REPORTING PERSON\*

HC, IN

\* SEE INSTRUCTIONS BEFORE FILLING OUT

**SCHEDULE 13G/A**

This Amendment No. 1 (this *Amendment*) to the Schedule 13G (the *Schedule 13G*) relates to shares of Common Stock, par value \$.10 per share (*Common Stock*), of Comtech Telecommunications Corp. (the *Issuer*), and is being filed on behalf of (i) Southpaw Asset Management LP (*Southpaw Management*), a Delaware limited partnership, as the investment manager to a certain private fund (the *Fund*), (ii) Southpaw Holdings LLC (*Southpaw Holdings*), a Delaware limited liability company, as the general partner of Southpaw Management, (iii) Kevin Wyman, a principal of Southpaw Holdings, and (iv) Howard Golden, a principal of Southpaw Holdings (collectively, the *Reporting Persons*). This Amendment is being filed to report that the Reporting Persons no longer beneficially own the Issuer's Common Stock.

Items 4 of the Schedule 13G is amended and restated in its entirety as follows:

**Item 4 Ownership.**

The Reporting Persons own 0 shares of Common Stock.

Items 5 of the Schedule 13G is amended and restated in its entirety as follows:

**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 Persons have ceased to be the beneficial owners of more than five percent of the class of securities, check the following .

**Item 10 Certification.**

By signing below each of the Reporting Persons certifies that, to the best of such person's knowledge and belief, the securities referred to above were acquired and held in the ordinary course of business and were not acquired and were 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.

Date: February 13, 2015

**Southpaw Asset Management LP**

By: Southpaw Holdings LLC, its general partner

By: /s/ Howard Golden  
Name: Howard Golden  
Title: Managing Member

**Southpaw Holdings LLC**

By: /s/ Howard Golden  
Name: Howard Golden  
Title: Managing Member

/s/ Kevin Wyman  
Kevin Wyman

/s/ Howard Golden  
Howard Golden