

Comtech Telecommunications Corp.

**Amended and Restated Charter of the
Audit Committee of the Board of Directors
(As of December 5, 2005)**

I. Audit Committee Purpose

The Audit Committee (the "Committee") is appointed by the Board of Directors (the "Board") to assist the Board in fulfilling its oversight responsibilities. The Audit Committee's primary duties and responsibilities are:

1. Monitor the integrity of the Company's financial reporting processes and systems of internal controls regarding finance, accounting and legal compliance.
2. Monitor the independence and performance of the Company's independent auditors.
3. Provide an avenue of communication between the Board and the independent auditors.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to the independent auditors as well as anyone in the organization. The Audit Committee has the ability to retain, at the Company's expense, special legal, accounting or other consultants or experts it deems necessary in the performance of its duties.

II. Audit Committee Composition and Meetings

Audit Committee members shall meet the requirements of the NASDAQ Stock Market Inc. The Audit Committee shall be comprised of three or more directors as determined by the Board, each of whom shall be an "independent director" as defined by NASDAQ and in the Securities Exchange Act of 1934, as amended (the "Exchange Act") and the rules promulgated thereunder, and free from any relationship that would interfere with the exercise of his or her independent judgment. Additionally, no member of the Committee shall be an "affiliated person" within the meaning of that term under Section 301 of the Sarbanes-Oxley Act of 2002, and no member of the Committee may receive any payment from the Company other than payment for Board or Committee service. All members of the Committee shall have at least a basic understanding of finance and accounting and be able to read and understand fundamental financial statements. At least one member of the Committee shall have financial sophistication as that term is used by NASDAQ and shall be "an audit committee financial expert" as defined in the rules of the Securities and Exchange Commission (the "SEC").

Audit Committee members shall be appointed by the Board on recommendation of the Chairman of the Committee. If the Audit Committee Chair is not present at any meeting of the Committee, the members of the Committee may designate a chair by majority vote of the Committee membership.

The Committee shall meet at least quarterly or as often as circumstances dictate. The Committee shall meet privately in executive session at least annually with management, the independent auditors and as a committee to discuss any matters that the Committee or each of these groups believes should be discussed.

III. Audit Committee Responsibilities and Duties

Review Procedures

1. Review and reassess the adequacy of this Charter at least annually. Submit the Charter to the Board of Directors for approval and have the document published at least every three years in accordance with regulations of the Securities and Exchange Commission.
2. Review the Company's periodic and annual financial statements prior to filing or distribution. Review should include discussion with management and the independent auditors of significant issues regarding accounting principles, practices and judgments.
3. In consultation with management and the independent auditors, consider the integrity of the Company's financial reporting processes and controls. Discuss significant financial risk exposures and the steps

management has taken to monitor, control and report such exposures. Review significant findings prepared by the independent auditors together with management's responses.

Independent Auditors

4. Assume direct responsibility for the appointment, compensation, retention, and oversight of the work of the independent auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditors must report directly to the Audit Committee.
5. Review the independence and performance of the auditors and assume sole authority to approve any discharge of auditors when circumstances warrant.
6. Approve, in advance, all auditing and non-auditing services provided by the independent auditors and the fees and other significant compensation to be paid to the independent auditors.
7. Confirm and assure the independence of the independent auditors, and in furtherance of such responsibility, on an annual basis, the Committee should review and discuss with the independent auditors all significant relationships they have with the Company that could impair the auditors' independence.
8. At least annually, obtain and review a report by the independent auditors addressing: (i) the audit firm's internal quality-control procedures; and (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the audit firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues.
9. Review the independent auditors' audit plan and discuss scope, staffing, locations, reliance upon management and general audit approach.
10. Prior to releasing the audited year-end earnings, discuss the results of the audit with the independent auditors. Discuss certain matters required to be communicated to audit committees in accordance with Statement on Auditing Standards No. 61 ("SAS No. 61").
11. Discuss with the independent auditors their observations relative to the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.
12. Discuss the annual audited financial statements and quarterly financial statements, including the assessment of the integrity of such financial statements, with management and the independent auditors, including the Company's disclosures in the "Management's Discussion and Analysis of Financial Condition and Results of Operations" in each Form 10-Q and 10-K to be filed with the SEC. Assure that the auditor's reasoning is described and documented in determining the appropriateness of changes in accounting principles and disclosure practices.
13. Conduct open and frank discussions with the Company and the independent auditors regarding the auditors' evaluation about the quality of the Company's accounting principles and critical estimates in its financial statements. This dialogue will include discussion of the consistency, clarity and completeness of the financial statements and related disclosures. The discussion will also include items that may impact the representational faithfulness, verifiability, and neutrality of the information shown in the financial statements such as changes in accounting policies, estimates, judgments, uncertainties, and unusual transactions (SAS No. 61 as amended by Statement on Auditing Standards No. 90 ("SAS No. 90")).
14. Review reports from the independent auditors concerning critical accounting policies, all alternative treatments of financial information under generally accepted accounting principles ("GAAP") that were discussed with management and other material written communications between the auditors and management.
15. Review with the independent auditors any audit problems or difficulties and management's response.

Review and Assessment of Internal Controls

16. Discuss with management policies and programs with respect to risk management and risk assessment.
17. Review management's annual Internal Control Report which:
 - (i) acknowledges management's responsibility for establishing and maintaining an adequate internal control structure and procedures for financial reporting; and
 - (ii) contains an assessment, as of the end of the most recent fiscal year, of the internal control structure and procedures for financial reporting.
18. Establish procedures for the (i) receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls and auditing matters and (ii) confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
19. Consider and review with the independent auditor:
 - (i) the adequacy of the Company's and its subsidiaries internal controls, including computerized information system controls and security; and
 - (ii) related findings and recommendations of the independent auditor together with management's responses.
20. In order to enable the CEO and the CFO to provide required SEC certifications, before each filing of the Company's reports on Form 10-Q and 10-K, the Audit Committee will discuss with the CEO and CFO (i) significant deficiencies in the design or operation of the Company's internal controls that could adversely affect the Company's ability to gather and report financial data and (ii) any fraud involving management or employees who have significant roles in the Company's internal controls.
21. Perform an annual evaluation of the Audit Committee and its individual members.
22. Prepare a report for the annual proxy statement that states:
 - (i) whether the Committee has reviewed and discussed the financial statements with management;
 - (ii) whether the Committee has discussed issues in SAS No. 61, as amended by SAS No. 90, with the independent auditors;
 - (iii) whether the Committee has reviewed the disclosures and letter from the independent auditors required by Independence Standards Board Standard No. 1, and has discussed the audit firm's independence with the auditor; and
 - (iv) based on the review of (i)-(iii) above, whether the Committee recommended to the Board that the financial statements be included in the 10-K.

Legal Compliance

23. On at least an annual basis, review with the Company's outside counsel any legal matters that could have a significant impact on the organization's financial statements, the Company's compliance with applicable laws and regulations and inquiries received from regulators or governmental agencies.

Other Audit Committee Responsibilities

24. Perform any other activities consistent with this Charter, the Company's by-laws and governing law, as the Committee or the Board deems necessary or appropriate.
25. Maintain minutes of meetings and periodically report to the Board of Directors on significant results of the foregoing activities.
26. Review and approve all so-called 'related-party transactions'.
27. As necessary, engage and determine funding for independent counsel and other advisors.