# UNITED STATES
# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

**SCHEDULE 13G**

Under the Securities Exchange Act of 1934
(Amendment No. 2)*

# Comtech Telecommunications Corp.

(Name of Issuer)

**COMMON STOCK**
(Title of Class Securities)

205826209
(CUSIP Number)

December 31, 2002
(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)

**|X| 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 disclosure 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 (however, see the Notes).

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CUSIP No. 205826209

| | |
|---|---|
| 1 | Name of Reporting Persons.<br>I.R.S. Identification Nos. of above persons (entities only).<br><br>Cannell Capital LLC<br>94-3366999 |
| 2 | Check the Appropriate Box if a Member of a Group (See Instructions)<br>(a) \|X\|<br>(b) |
| 3 | SEC Use Only |
| 4 | Citizenship or Place of Organization<br>California |

| | | |
|---|---|---|
| number of shares beneficially owned by each reporting person with | 5 | Sole Voting Power |
| | 6 | Shared Voting Power<br>644,812 |
| | 7 | Sole Power |

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# End of Filing

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