UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K/A2

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

July 10, 2000	0-7928
Date of Report (Date of earliest event reported)	(Commission File Number)

COMTECH TELECOMMUNICATIONS CORP.

(Exact name of registrant as specified in its charter)

Delaware	11-2139466
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

105 Baylis Road, Melville, NY 11747
(Address of Principal Executive Offices) (Zip Code)

(631)777-8900
(Registrant's telephone number, including area code)

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ITEM 2. ACQUISITION OF ASSETS.

This Amendment to Form 8-K/A filed on September 25, 2000 is being submitted to provide corrected pro forma financial information.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(b) Pro Forma Financial Information

Attached is the unaudited pro forma financial information of the Company as of April 30, 2000 and for the year ended July 31, 1999 and the nine months ended April 30, 2000.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Comtech Telecommunications Corp. has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMTECH TELECOMMUNICATIONS CORP.

By: /s/ J. Preston Windus, Jr.

Name: J. Preston Windus, Jr.
Title: Senior Vice President and Chief Financial Officer

Date: September 27, 2000

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Comtech Telecommunications Corp. Pro Forma Condensed Combined Financial Statements

On July 10, 2000 Comtech Telecommunications Corp. acquired the business of the EF Data division of Adaptive Broadband Corporation for an adjusted purchase price of $54.4 million.

The attached unaudited pro forma condensed combined balance sheet as of April 30, 2000 and statements of operations for the nine months ended April 30, 2000 and the year ended July 31, 1999 give effect to the purchase by the Company of the net assets of EF Data for an adjusted purchase price of $54.4 million. The unaudited pro forma condensed combined statements of operations for the year ended July 31, 1999 combines the Company's historical results for the year ended July 31, 1999 and EF Data's historical results for the year ended June 30, 1999, giving effect to the acquisition as if it had occurred as of August 1, 1998. The unaudited pro forma condensed combined statements of operations for the nine months ended April 30, 2000 and EF Data's historical results for the nine months ended March 31, 2000 also gives effect to the acquisition as if it had occurred as of August 1, 1998. The unaudited pro forma condensed combined balance sheet combines the Company's balance sheet as of April 30, 2000 with EF Data's balance sheet as of March 31, 2000 giving effect to the acquisition as if it had occurred on April 30, 2000.

The unaudited pro forma condensed combined financial statements were prepared utilizing the accounting principles of the respective entities as outlined in each entitiy's historical financial statements. The pro forma adjustments are based upon available information and certain assumptions that the Company believes are reasonable under the circumstances. The unaudited condensed combined financial statements do not purport to be indicative of the operating results or financial position that would have been achieved had the acquisition taken place on the dates indicated or the results that may be obtained in the future.

Contents

Pro Forma Condensed Combined Balance Sheet as of April 30, 2000.....F-16

Pro Forma Condensed Combined Statement of Operations for the Nine Month Period Ended April 30, 2000.....F-17

Pro Forma Condensed Combined Statement of Operations for the Year Ended July 31, 1999.....F-18

Notes to Pro Forma Condensed Combined Financial Statements.....F-19-F-20

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Comtech Telecommunications Corp. Unaudited Pro Forma Condensed Combined Balance Sheet April 30, 2000
(in thousands)

	Comtech Tel. Corp.	EF Data	Pro Forma Adjustments	Pro Forma Combined
ASSETS:				
Current assets:				
Cash and cash equivalents	$ 10,483	1	(5,397)(a)	5,087
Marketable investment securities	35,857	--	(8,962)(a)	26,895
Accounts receivable, net	7,729	16,700		24,429
Inventories, net	11,493	13,674		25,167
Prepaid expenses and other current assets	642	33		675
Deferred tax asset-current	731	--		731
Net assets of discontinued operations	192	--	--	192
Total current assets	67,127	30,408	(14,359)	83,176
Property, plant and equipment, net	4,708	6,062		10,770
Intangible assets, net of amortization	2,159	--	15,939(a)	18,098
Other assets	237	2		239
Deferred tax asset-non current	2,917	--	--	2,917
Total assets	$ 77,148	36,472	1,580	115,200
LIABILITIES AND STOCKHOLDERS' EQUITY:				
Current liabilities:				
Current installments of long-term debt	$ 588	--		588
Accounts payable	5,343	4,193		9,536
Accrued expenses and other current liabilities	6,357	4,077	--	10,434
Total current liabilities	12,288	8,270		20,558
Long-term debt, less current installments	824	--	40,000(b)	40,824
Other long-term liabilities	394	--	--	394
Total liabilities	13,506	8,270	40,000	61,776
Stockholders' equity:				
Preferred stock	--			
Capital stock	735			735
Additional paid-in capital	66,743			66,743
Accumulated other comprehensive income	(231)			(231)
(Accumulated deficit) retained earnings			(28,202)(c)	
	(2,578)	28,202	(10,218)(d)	(12,796)
	64,669	28,202	(38,420)	54,451
Less:				
Treasury stock	(184)			(184)
Deferred compensation expense	(843)	--	--	(843)
	63,642	28,202	(38,420)	53,424
Total liabilities and stockholders' equity	$ 77,148	36,472	1,580	115,200

The accompanying notes are an integral part of these unaudited pro forma condensed combined financial statements.

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Comtech Telecommunications Corporation Unaudited Pro Forma Condensed Combined Statement of Operations For the nine month period ended April 30, 2000

(in thousands except per share data)

	Comtech Tel. Corp.	EF Data	Pro Forma Adjustments	Pro Forma Combined
Net sales	$ 40,950	69,144	--	110,094
Operating costs and expenses:				
Cost of sales	29,080	45,468		74,548
Selling, general and administrative	7,381	13,267(h)	1,673(e)	22,321
Research and development	1,611	7,385	--	8,996
Total operating costs and expenses	38,072	66,120	1,673	105,865
Operating income (loss)	2,878	3,024	(1,673)	4,229
Other expense (income):				
Interest expense	99		2,775(f)	2,874
Interest income	(635)	--	--	(635)
Income (loss) before provision for income taxes	3,414	3,024	(4,448)	1,990
Provision (benefit) for income taxes	1,246	1,089	(1,646)(g)	689
Net income (loss)	$ 2,168	1,935	(2,802)	1,301
Net income per share:				
Basic	$ 0.42			0.25
Diluted	$ 0.38			0.23
Weighted average number of common shares outstanding - basic computation	5,120			5,120
Potential dilutive common shares	652			652
Weighted average number of common and common equivalent shares outstanding assuming dilution - diluted computation	5,772			5,772

The accompanying notes are an integral part of these unaudited pro forma condensed combined financial statements.

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Comtech Telecommunications Corporation Unaudited Pro Forma Condensed Combined Statement of Operations For the year ended July 31, 1999

(in thousands except per share data)

	Comtech Tel. Corp.	EF Data	Pro Forma Adjustments	Pro Forma Combined
Net sales	37,886	82,372	--	120,258
Operating costs and expenses:				
Cost of sales	26,405	57,887		84,292
Selling, general and administrative	6,632	31,242(h)	2,231(e)	40,105
Research and development	2,022	11,872	--	13,894
Total operating costs and expenses	35,059	101,001	2,231	138,291
Operating income (loss) from continuing operations	2,827	(18,629)	(2,231)	(18,033)
Other expense (income):				
Interest expense	204	--	3,700(f)	3,904
Interest income	(65)	(371)	--	(436)
Other	(39)	--	--	(39)
Income (loss) from continuing operations before income taxes	2,727	(18,258)	(5,931)	(21,462)
Benefit for income taxes	(3,754)	(6,573)	(2,194)(g)	(12,521)
Income (loss) from continuing operations	6,481	(11,685)	(3,737)	(8,941)
Net income (loss) per share:				
Basic	$ 1.56			(2.16)
Diluted	$ 1.42			(1.96)
Weighted average number of common shares outstanding-				
Basic computation	4,143			4,143
Potential dilutive common shares	430			430
Weighted average number of common and common equivalent shares outstanding assuming dilution -				
Diluted computation	4,573			4,573

The accompanying notes are an integral part of these unaudited pro forma condensed combined financial statements.

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(a) Reflects acquisition of EF Data for an aggregate adjusted purchase price of $54,359, resulting in an excess of the purchase price over the fair value of the net assets acquired (intangibles) of $15,939. The adjusted purchase price and adjusted purchase price allocation are summarized as follows assuming the acquisition had occurred on April 30, 2000:

Cash paid by Comtech	$ 12,462
Debt issued	40,000
Estimated transaction expenses	1,897
Adjusted purchase price	$ 54,359

The adjusted purchase price has been allocated as follows:

Fair value of other net assets acquired	$ 28,202
Fair value of in-process research and development costs	10,218
Fair value of existing technology	7,508
Fair value of assembled workforce	2,835
Fair value of customer base	742
Excess of the purchase price over the fair value of the net assets	4,854
	$ 54,359

The fair value of the acquired property, plant and equipment, net is currently being assessed and may result in an additional adjustment.

(b) Reflects the acquisition of new debt to finance the acquisition.
(c) Represents the elimination of EF Data's retained earnings as a result of using the purchase method of accounting.
(d) The estimated charge to earnings of $10,218 resulting from purchased in-process research and development costs has been reflected as a reduction of stockholders' equity in the pro forma condensed combined balance sheet as of April 30, 2000. This same charge has been excluded from the pro forma condensed combined statement of operations for the nine months ended April 30, 2000 and the year ended July 31, 1999 since the charge is non-recurring and directly related to the acquisition.

An independent third-party appraiser was used to assess and value the purchased in-process research and development from the acquisition. The value was determined by estimating the projected net cash flows related to products under development based upon future revenues to be earned upon commercialization of such products.

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The percentage of the cash flow allocated to purchased in-process research and development was based upon the estimated percentage complete for each of the projects. These cash flows were discounted back to their net present value. The resulting projected net cash flows from such projects were based on management's estimates of revenues and operating profits related to such products.

(e) Represents the amortization of intangible assets on a straight-line basis computed as follows:

- o Goodwill, totaling $4,854, amortized over 10 years.
- o Existing technology and customer base, totaling $8,250, amortized over 7 years.
- o Assembled workforce, totaling $2,835, amortized over 5 years.

(f) Interest expense resulting from the issuance of debt to finance the acquisition. The interest rate on new debt of $40,000 is 9.25%.

(g) Reflects the income tax effect of increased interest and amortization expense at the statutory tax rate of 37% for the year ended July 31, 1999 and the nine months ended April 30, 2000.

(h) Includes corporate allocations from Adaptive Broadband Corp. of approximately $3,753 and $13,267 for the year ended June 30, 1999 and the nine months ended March 31, 2000, respectively. The allocation was based on revenues in 1999. However, during fiscal 2000, a shared services arrangement was entered into whereby a substantial portion of sales, marketing and administration services were processed as a corporate function. Accordingly, during 2000 directly incurred expenses were replaced by corporate allocations.

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