COMTECH TELECOMMUNICATIONS CORP/DE/

Form SC 13G February 10, 2014

SUBJECT COMPANY:

COMPANY DATA:

COMPANY CONFORMED NAME: COMTECH TELECOMMUNICATIONS CORP.

CENTRAL INDEX KEY: 0000023197

STANDARD INDUSTRIAL CLASSIFICATION: RADIO & TV BROADCASTING [3663]

IRS NUMBER: 11-2139466

STATE OF INCORPORATION: DE

FISCAL YEAR END: 0731

FILING VALUES:

FORM TYPE: SEC ACT: SC 13G 1934 Act SEC FILE NUMBER: 000-07928

FILM NUMBER:

BUSINESS ADDRESS:

68 SOUTH SERVICE ROAD

STREET 1: STREET 2: SUITE 230 MELVILLE CITY:

NY STATE:

7.TP: 11747 BUSINESS PHONE: 6319627000

MAIL ADDRESS:

68 SOUTH SERVICE ROAD

STREET 1: STREET 2: SUITE 230 MELVILLE CITY:

STATE: NY

11747 ZIP:

FORMER COMPANY:

FORMER CONFORMED NAME: DATE OF NAME CHANGE: FORMER COMPANY:

FORMER CONFORMED NAME: DATE OF NAME CHANGE:

FILED BY:

COMPANY DATA:

COMPANY CONFORMED NAME: LSV ASSET MANAGEMENT CENTRAL INDEX KEY: 0001050470

IRS NUMBER: 23-2772200

STATE OF INCORPORATION: DE

FISCAL YEAR END: 1231

FILING VALUES:

FORM TYPE: SC 13G

BUSINESS ADDRESS:

155 N. WACKER DRIVE

STREET 1: STREET 2: SUITE 4600 CITY: CHICAGO

STATE: IL

ZIP: 60606 BUSINESS PHONE: 3124602443

MAIL ADDRESS:

STREET 1: 155 N. WACKER DRIVE STREET 2: SUITE 4600 CITY: CHICAGO

STATE: IL

ZIP: 60606

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

> > SCHEDULE 13G

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) (AMENDMENT NO. ____) *

> COMTECH TELECOMMUNICATIONS CORP. (Name of Issuer)

Common Stock, \$0.10 par value per share (Title of Class of Securities)

> 205826209 (CUSIP Number)

December 31, 2013 (Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

[] Rule 13d-1(c)

[] Rule 13d-1(d)

1. NAMES OF REPORTING PERSONS
 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
 LSV Asset Management
 23-2772200

- CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)
 - (a) []

(b) []

- 3. SEC USE ONLY
- CITIZENSHIP OR PLACE OF ORGANIZATION State of Delaware
 - 5. SOLE VOTING POWER 433,627

NUMBER OF

SHARES 6. SHARED VOTING POWER

BENEFICIALLY

(

OWNED BY

EACH 7. SOLE DISPOSITIVE POWER

REPORTING 914,827

PERSON

WITH 8. SHARED DISPOSITIVE POWER

0

- AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 914,827
- 10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)
- 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.59%
- 12. TYPE OF REPORTING PERSON (See Instructions)

ITEM 1(A). NAME OF ISSUER.

COMTECH TELECOMMUNICATIONS CORP.

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES.

68 SOUTH SERVICE ROAD

SUITE 230

MELVILLE, NY 11747

ITEM 2(A). NAMES OF PERSON FILING.
LSV ASSET MANAGEMENT

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE.

155 N. WACKER DRIVE, SUITE 4600

CHICAGO, IL 60606

ITEM 2(C). CITIZENSHIP.

State of Delaware

- TITLE OF CLASS OF SECURITIES. ITEM 2(D). Common Stock, \$0.10 par value per share ITEM 2(E). CUSIP NUMBER. 205826209 ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(b), OR 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A: (a) [] Broker or dealer registered under Section 15 of the Exchange Act. (b) [] Bank as defined in Section 3(a)(6) of the Exchange Act. (c) [] Insurance company as defined in Section 3(a)(19) of the Exchange (d) [] Investment company registered under Section 8 of the Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E); (f) [] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);(g) [] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G); (h) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act; (i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act; (j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). ITEM 4. OWNERSHIP. Amount beneficially owned: 914,827 shares (a) Percent of class: 5.59% (b) Number of shares as to which the person has: (c) (i) Sole power to vote or to direct 433,627 the vote: (ii) Shared power to vote or to direct 0 the vote: (iii) Sole power to dispose or to direct the disposition of: 914,827 (iv) Shared power to dispose or to direct the disposition of: 0
- 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 person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER

PERSON.

THE CLIENTS OF LSV ASSET MANAGEMENT, INCLUDING FUNDS AND/OR MANAGED ACCOUNTS, HAVE THE RIGHT TO RECIEVE OR THE POWER TO DIRECT THE RECEIPT OF DIVIDENDS FROM, OR THE PROCEEDS FROM THE SALE OF, SECURITIES OF THE ISSUER.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.

N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

N/A

ITEM 10. CERTIFICATIONS.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are 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 7, 2014

LSV ASSET MANAGEMENT

By: Josh O'Donnell

Title:Chief Compliance Officer