

COMTECH TELECOMMUNICATIONS CORP /DE/  
Form SC 13G/A  
February 13, 2018

---

UNITED STATES  
SECURITIES AND  
EXCHANGE  
COMMISSION  
Washington, DC 20549

SCHEDULE 13G/A

Under the Securities  
Exchange Act of 1934

(Amendment No.2)\*

Comtech  
Telecommunications Corp.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

205826209  
(CUSIP Number)

12/31/2017  
(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)

\* 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 disclosures 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.)

---

CUSIP No. 205826209 13G Page 2 of 6 Pages

1. NAME OF  
REPORTING PERSON  
I.R.S.  
INDENTIFICATION  
NOS. OF ABOVE  
PERSONS (ENTITIES  
ONLY)

Huber Capital  
Management, LLC  
20-8441410

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

(a) £  
(b) £

3. SEC USE ONLY

4. CITIZENSHIP OR  
PLACE OF  
ORGANIZATION

Delaware, U.S.A.

5. SOLE  
VOTING  
POWER  
NUMBER 1,103,351  
OF SHARED  
SHARES VOTING  
BENEFICIARIAL POWER  
OWNED 0  
BY SOLE  
EACH 7 DISPOSITIVE  
REPORTING POWER  
PERSON 2,465,338  
WITH SHARED  
8. DISPOSITIVE  
POWER  
0

9. AGGREGATE  
AMOUNT  
BENEFICIALLY  
OWNED BY EACH

REPORTINGPERSON  
PERSON

2,465,338

CHECK BOX IF THE  
AGGREGATE

10. AMOUNT IN ROW (9)  
EXCLUDES  
CERTAIN SHARES\*

£

PERCENT OF CLASS  
REPRESENTED BY

11. AMOUNT IN ROW (9)  
10.44% (see reponse to  
Item 4)

TYPE OF  
REPORTING

12. PERSON\* (see  
instructions)  
IA

\*SEE INSTRUCTIONS  
BEFORE FILLING OUT

---

Page  
3 of 6  
Pages

Item Name of Issuer:  
1(a).

Comtech  
Telecommunications  
Corp.

Item Address of Issuer's  
1(b). Principal Executive  
Offices:

68 South Service  
Road  
Suite 230  
Melville, NY  
11747

Item Name of Persons

2(a). Filing:

Item Address of Principal  
2(b). Business Office, or if  
None, Residence:

Item  
2(c). Citizenship

Huber Capital  
Management, LLC  
2321 Rosecrans  
Ave, Suite 3245  
El Segundo, CA  
90245  
(Delaware)

Item Title of Class of  
2(d). Securities:

Common Stock

Item  
2(e). CUSIP Number:

205826209



Item 3. If This Statement Is Filed Pursuant to §§  
240.13d-1(b), or 240.13d-2(b) or (c),

Check

Whether the

Person Filing

is a:

- (a) £ Broker or dealer registered under  
Section 15 of the Exchange  
Act  
(15  
U.S.C  
78o).
- (b) £ Bank as defined in Section 3(a)(6)  
of the Act (15 U.S.C. 78c).
- (c) £ Insurance company as defined in  
Section 3(a)(19) of the  
Exchange  
Act (15  
U.S.C.  
78c).
- (d) £ Investment company registered  
under Section 8 of the  
Investment Company Act of  
1940 (15 U.S.C. 80a-8).
- (e) T An investment adviser in  
accordance with §240.13d-  
1(b)(1)(ii)(E).
- (f) £ An employee benefit plan or  
endowment fund in accordance  
with  
§240.13d-1(b)(1)(ii)(F).
- (g) £ A parent holding company or  
control person in accordance  
with  
§240.13d-1(b)(1)(ii)(G).
- (h) £ A savings association as defined in  
Section 3(b) of the Federal  
Deposit  
Insurance  
Act (12  
U.S.C.  
1813);
- (i) £ A church plan that is excluded  
from the definition of an  
investment company under Section  
3(c)(14) of the Investment

Company

Act of

1940 (15

U.S.C.

80a-3);

A non-U.S. institution in

(j) £ accordance with  
§240.13d-1(b)(1)(ii)(J).

(k) £ Group, in accordance with  
§240.13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in  
accordance with §240.13d-1(b)(1)(ii)(J),  
please  
specify the type of  
institution:\_\_\_\_\_.

#### Item 4.

##### Ownership

Provide the following information regarding  
the aggregate number and percentage  
of the class of  
securities of the  
issuer identified in  
Item 1.

(a) Amount  
beneficially 2,465,338  
owned:

(b) Percent  
of 10.44%  
class:

(c) Number of  
shares as to  
which such  
person has:  
(i) Sole  
power to  
vote or to 1,103,351  
direct the  
vote:

(ii) Shared  
power to  
vote or to 0  
direct the  
vote:

(iii) Sole 2,465,338  
power to



dispose or to  
direct the  
disposition  
of:

(iv) Shared

power to

dispose or to none

direct the

disposition

of:

Page 5  
of 6  
Pages

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.

If any other  
person is  
known to  
have the right  
to receive or  
the power to  
direct  
the receipt  
of dividends  
from, or the  
proceeds

from the  
sale of, such  
securities, a  
statement to  
that effect  
should be  
included in  
response to  
this  
item and, if  
such interest  
relates to  
more than five  
percent of the  
class, such  
person should  
be identified.  
A listing of  
the  
shareholders  
of an  
investment  
company  
registered  
under the  
Investment  
Company  
Act of 1940  
or the  
beneficiaries  
of employee  
benefit plan,  
pension fund  
or endowment  
fund is not  
required.

Not  
applicable.

Item 7. Identification  
and  
Classification  
of the  
Subsidiary  
Which  
Acquired the  
Security  
Being  
Reported  
on by the

Parent  
Holding  
Company.

Not  
applicable.

Item 8. Identification  
and  
Classification  
of  
Members  
of the  
Group.

Not  
applicable.

Item 9. Notice  
of  
Dissolution  
of  
Group.

Not  
applicable.

Item 10. Certification.

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.

---

Page 6 of  
6 Pages

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.

Dated  
this  
13th  
day of  
February,  
2018

Huber Capital  
Management,  
LLC

By: /s/ Gary  
Thomas  
Gary  
Thomas  
Principal,  
COO/CCO

---