



68 South Service Road ♦ Melville, New York 11747  
Telephone (631) 962-7000 ♦ Fax (631) 962-7001

January 7, 2014

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

2014 JAN 14 AM 10:11

Re: Deferred Compensation Arrangements

Dear Sir or Madam:

This letter constitutes the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") pursuant to Section 2520.104-23 of the Department of Labor Regulations.

In connection with the nonqualified top hat plan it maintains, Comtech Telecommunications Corp. hereby provides you with the following information:

**Name and Address of Employer**

Comtech Telecommunications Corp.  
68 South Service Road, Suite 230  
Melville, NY 11747

**Employer Identification Number**

11-2139466

**Declaration**

The Employer has established and maintains one new nonqualified plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees. The deferral compensation arrangements are implemented pursuant to a share unit agreement between the Employer and an employee, entered into pursuant to the Comtech Telecommunications Corp. 2000 Stock Incentive Plan.

**Number of Plans and Number of Employees in Each**

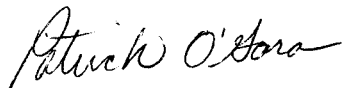
There is currently one employee in the above referenced plan.

The Employer currently sponsors and maintains one other non-qualified top hat plan, which currently has ten participants. A letter from the Employer dated June 29, 2012 was filed with the Secretary of Labor with respect to this plan, which letter constitutes the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

We will provide plan documents, if any, to the Secretary of Labor upon request, in accordance with Section 104(a)(6) of ERISA.

If you have any questions regarding this matter, please contact the undersigned.

Sincerely,

A handwritten signature in cursive script that reads "Patrick O'Gara".

Patrick O'Gara  
Vice President of Tax and Secretary  
Comtech Telecommunications Corp.

Patrick O'Carra



68 South Service Road, Suite 230, Melville, New York 11747

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**CERTIFIED MAIL**

*Top Hat Plan / EBSA*

*U.S. Dept. of Labor*

*200 Constitution Ave. N.W.*

*Rm. N-1513*

*Washington, D.C. 20210*

20210

