

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 BENEFICIALLY OWNED

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

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). Name of Persons
Filing:

Item
2(b). Address of Principal
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
2(d). Title of Class of
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);

- (j) £ A non-U.S. institution in 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 owned: 2,465,338
- (b) Percent of class: 10.44%
- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote: 1,103,351
 - (ii) Shared power to vote or to direct the vote: 0
 - (iii) Sole power to

dispose or to
direct the
disposition
of:

(iv) Shared
power to

dispose or to
direct the
disposition
of: none

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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.

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
