

COMTECH TELECOMMUNICATIONS CORP /DE/
Form SC 13G/A
April 14, 2006

**UNITED STATES
SECURITIES AND EXCHANGE
COMMISSION**
Washington, D.C. 20549
SCHEDULE 13G

**Under the Securities Exchange Act of 1934
(Amendment No. 2)***

COMTECH TELECOMM CORP.

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

205826209

(CUSIP Number)

March 31, 2006

(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

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
 Lord, Abbett & Co.
 13-5620131
 2. Check the Appropriate Box if a Member of a Group (See Instructions)
 - (a)
 - (b)
 3. SEC Use Only
 4. Citizenship or Place of Organization
 NEW YORK
- | | | | |
|---|----|-------------------------------------|--|
| Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With | 5. | Sole Voting Power
1,611,316 | |
| | 6. | Shared Voting Power
0 | |
| | 7. | Sole Dispositive Power
1,611,316 | |
| | 8. | Shared Dispositive Power
0 | |
9. Aggregate Amount Beneficially Owned by Each Reporting Person
 1,611,316
 10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)
 N/A
 11. Percent of Class Represented by Amount in Row (9)
 7.07%
 12. Type of Reporting Person (See Instructions)
 IA:PN

Item 1.

- (a) Name of Issuer
COMTECH TELECOMM CORP.
- (b) Address of Issuer's Principal Executive Offices
105 Baylis Road
Melville, NY 11747

Item 2.

- (a) Name of Person Filing
Lord, Abnett & Co. LLC
- (b) Address of Principal Business Office or, if none, Residence
90 Hudson Street
Jersey City, NJ 07302
- (c) Citizenship
New York
- (d) Title of Class of Securities
Common Stock
- (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 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 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) 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 associations 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) Group, in accordance with §240.13d-1(b)(1)(ii)(J).

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:

See No. 9
- (b) Percent of class:

See No. 11
- (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote

See No. 5
 - (ii) Shared power to vote or to direct the vote

See No. 6
 - (iii) Sole power to dispose or to direct the disposition of

See No. 7
 - (iv) Shared power to dispose or to direct the disposition of

See No. 8

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 o.

N/A

Item 6. Ownership of More than Five Percent on Behalf of Another Person

N/A

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. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such 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.

April 12, 2006
Date

/s/ Lawrence H. Kaplan
Signature

Lawrence H. Kaplan/General Counsel
Name/Title