

COMTECH TELECOMMUNICATIONS CORP /DE/
Form POS AM
July 27, 2005

As filed with the Securities and Exchange Commission on July 27, 2005

Registration No. 333-114268

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO

FORM S-3

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

105 Baylis Road

Melville, New York 11747

(631) 777-8900

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

11-2139466

(I.R.S. Employer Identification Number)

Fred Kornberg

Chairman of the Board, Chief Executive Officer and President

Comtech Telecommunications Corp.

105 Baylis Road

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Melville, New York 11747

Telephone: (631) 777-8900

Fax: (631) 777-8877

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies of communications to:

Robert A. Cantone, Esq.

Proskauer Rose LLP

1585 Broadway

New York, New York 10036

Telephone: (212) 969-3000

Fax: (212) 969-2900

Approximate date of commencement of proposed sale to the public: At such time or times after the effective date of this Registration Statement as the selling securityholders shall determine.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

The Registration Fee was calculated and paid in connection with the filing of the Registration Statement on April 7, 2004.

The Registrant hereby undertakes to amend this registration statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

TABLE OF GUARANTORS

| Name | State or Other Jurisdiction of Incorporation or Organization | I.R.S. Employer Identification Number | Address |
|---------------------------------|---|--|--|
| Comtech Mobile Datacom Corp. | Delaware | 52-2121200 | 20430 Century Blvd. Germantown, Maryland 20874 |
| Comtech EFDData Corp. | Delaware | 86-0994808 | 2114 W. 7th Street Tempe, Arizona 85281 |
| Comtech Systems, Inc. | Delaware | 59-1608396 | 2900 Titan Row, Ste 142 Orlando, Florida 32809 |
| Comtech AHA Corporation | Delaware | 74-3049471 | 1126 Alturas Drive Moscow, ID 83843 |
| Comtech Antenna Systems, Inc. | Delaware | 59-2968963 | 3100 Communications Road St. Cloud, Florida 34769 |
| Comtech Vipersat Networks, Inc. | Delaware | 75-3103916 | 3089 Skyway Court Fremont, California 94539 |
| Comtech PST Corp. | New York | 11-2601146 | 105 Baylis Road Melville, New York 11747 |
| Comtech Tolt Technologies, Inc. | Delaware | 42-1654003 | 9770 44th Avenue NW Building #104 Gig Harbor, WA 98332 |

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Registration Statement on Form S-3 (Registration No. 333-114268) (the Registration Statement) is being filed to revise the Registration Statement to reflect the guarantee of Comtech Tolt Technologies, Inc., a Delaware corporation, (the New Guarantor) under the indenture of Comtech Telecommunications Corp. (the Registrant) and to amend the Table of Guarantors to the Registration Statement to include the New Guarantor.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits

| <u>Exhibit Number</u> | <u>Description of Exhibit</u> |
|----------------------------------|---|
| 4.1* | Form of Certificate Evidencing Shares of Common Stock |
| 4.2* | Indenture by and between the Registrant, the Guarantors and The Bank of New York, as trustee, dated as of January 27, 2004, including form of Note |
| 4.2(a) | <u>Supplemental Indenture by and between the Registrant, the Guarantors, the New Guarantor and The Bank of New York, as trustee, dated as of July 27, 2005 (filed herewith)</u> |
| 4.3* | Form of Note |
| 4.4* | Registration Rights Agreement by and between the Registrant, the Guarantors and Bear, Stearns & Co. Inc., as Initial Purchaser, dated as of January 27, 2004 |
| 4.4(a) | <u>Supplemental Registration Rights Agreement by and between the Registrant, the Guarantors and the New Guarantor, dated as of July 27, 2005 (filed herewith)</u> |
| 4.5* | Rights Agreement dated as of December 15, 1998 between the Registrant and American Stock Transfer and Trust Company, as Rights Agent |
| 5.1* | Legal Opinion of Proskauer Rose LLP |
| 12.1* | Statement regarding Computation of Ratio of Earnings to Fixed Charges |
| <u>23.1</u> | <u>Consent of KPMG LLP (filed herewith)</u> |
| 23.2* | Consent of Proskauer Rose LLP (contained in Exhibit 5.1 to the Registration Statement) |
| 24.1* | Power of Attorney |
| 25.1* | Statement of Eligibility under the Trust Indenture Act of 1939, as amended, of The Bank of New York, as trustee (filed herewith) |

* Previously filed as an exhibit to this Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly authorized this Post-Effective Amendment No. 1 to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Melville and State of New York, on the 27th day of July, 2005.

COMTECH TELECOMMUNICATIONS CORP.

By: /s/ Fred Kornberg
Fred Kornberg

Chairman of the Board, Chief Executive Officer
and President

Pursuant to the requirements of the Securities Act, this Post-Effective Amendment No. 1 to Registration Statement has been signed by the following persons in their respective capacities and on the respective dates set forth opposite their names.

| Signature | Capacity | Date |
|---|--|---------------|
| <u>/s/ Fred Kornberg</u> Fred Kornberg | Chairman of the Board, Chief Executive Officer and President (Principal Executive Officer) | July 27, 2005 |
| <u>/s/ Robert G. Rouse</u> Robert G. Rouse | Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer) | July 27, 2005 |
| * _____ | Director | July 27, 2005 |
| George Bugliarello | | |
| * _____ | Director | July 27, 2005 |
| Richard L. Goldberg | | |
| * _____ | Director | July 27, 2005 |
| Edwin Kantor | | |
| * _____ | Director | July 27, 2005 |
| Ira Kaplan | | |
| * _____ | Director | July 27, 2005 |
| Gerard R. Nocita | | |

*By: /s/ Robert G. Rouse
Robert G. Rouse
Attorney-in-Fact