

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>COMTECH TELECOMMUNICATIONS CORP. 401(K) PLAN</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COMTECH TELECOMMUNICATIONS CORP.</u> <u>68 S SERVICE RD</u> <u>SUITE 230</u> <u>MELVILLE, NY 11747</u>	1b Three-digit plan number (PN) ▶ <u>015</u>	1c Effective date of plan <u>01/01/1988</u>	
	2b Employer Identification Number (EIN) <u>11-2139466</u>	2c Plan Sponsor's telephone number <u>631-962-7000</u>	
	2d Business code (see instructions) <u>334200</u>		

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	NANCY STALLONE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 2320
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 1381
a(2) Total number of active participants at the end of the plan year		6a(2) 1364
b Retired or separated participants receiving benefits		6b 17
c Other retired or separated participants entitled to future benefits.....		6c 925
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 2306
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 4
f Total. Add lines 6d and 6e		6f 2310
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 2244
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 71
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3H 3D 2R		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan COMTECH TELECOMMUNICATIONS CORP. 401(K) PLAN	B Three-digit plan number (PN) ▶ 015
C Plan sponsor's name as shown on line 2a of Form 5500 COMTECH TELECOMMUNICATIONS CORP.	D Employer Identification Number (EIN) 11-2139466

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CROWE LLP

35-0921680

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	25943	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PROSKAURER ROSE LLP

13-1840454

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	LEGAL	13906	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	-67644	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BARON SMALL CAP - SS&C GIDS, INC 300 MADISON AVENUE, NEW YORK, NY 10017 KANSAS CITY, MO 64105	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BARON SMALL CAP INST - SS&C GIDS, 767 FIFTH AVENUE 48TH FLOOR NEW YORK, NY 10153	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL SEL MID CP VL I2 - COLUMBIA MG PO BOX 219104 KANSAS CITY, MO 64121	0.10%	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL SM CAP VAL II I - COLUMBIA MGT PO BOX 219104 KANSAS CITY, MO 64121	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H OVERSEAS I - JANUS HENDERSON S 151 DETROIT STREET DENVER, CO 80206	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MSIF DISCOVERY I - SS&C GIDS, INC 522 FIFTH AVENUE 4TH FLOOR NEW YORK, NY 10036	0.15%	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NB GENESIS - INST CL - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NB LG CAP VAL INST - DST ASSET MAN 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PUTN INTL CAP OPP Y - PUTNAM INVES	0.20%	
04-2539562		

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP BLUE CHIP GRTH - T. ROWE PRICE 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VRTS NFJ DIV VAL ADM - VIRTUS FUND 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FRANKLIN GOLD AND PRECIOUS METALS 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716	\$16.00	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
LORD ABBETT CONVERTIBLE FD CL A 90 HUDSON ST 10TH FL JERSEY CITY, NJ 07302	0.37%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
LORD ABBETT BOND DEBENTURE CLASS A 90 HUDSON ST 10TH FL JERSEY CITY, NJ 07302	0.37%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MATTHEWS CHINA SMALLCOMPANIES INVE 4 EMBARCADERO CENTER STE 550 SAN FRANCISCO, CA 94111	0.40%	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PFG MFS AGGRESSIVE GROWTH STRATEGY 777 108TH AVE NE STE 2100 BELLEVUE, WA 98004	0.40%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PFG JP MORGAN TACTICAGGRESSIVE STR 777 108TH AVE NE STE 2100 BELLEVUE, WA 98004	0.40%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PFG EQUITY INDEX FOCUSED STRATEGY 777 108TH AVE NE STE 2100 BELLEVUE, WA 98004	0.40%

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PFG SECTOR EQUITY BUS CYCLE STRAT 777 108TH AVE NE STE 2100 BELLEVUE, WA 98004	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PFG BR EQUITY ESG STRATEGY CL R 777 108TH AVE NE STE 2100 BELLEVUE, WA 98004	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PFG AMERICAN FUNDS GROWTH STRAT CL 777 108TH AVE NE STE 2100 BELLEVUE, WA 98004	0.40%	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE RET 2040 FD 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE DIVIDEND GROWTH 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE GLOBAL STOCK 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	0.15%

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	CROWE LLP	b EIN:	35-0921680
c Position:	AUDITOR		
d Address:		e Telephone:	212-572-5500

Explanation: THE PLAN ADMINISTRATOR SELECTED ANOTHER AUDITOR WITH A LOWER FEE.

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>COMTECH TELECOMMUNICATIONS CORP. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>015</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMTECH TELECOMMUNICATIONS CORP.</u>	D Employer Identification Number (EIN) <u>11-2139466</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	24646654	25549931
(2) U.S. Government securities	1c(2)	0	345989
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	4185	6786
(B) Common.....	1c(4)(B)	11109409	6319813
(5) Partnership/joint venture interests.....	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	3815495	3439675
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	341895189	257755843
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	68050	13400

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	381538982	293431437

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	5	9
k Total liabilities (add all amounts in lines 1g through 1j)	1k	5	9

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	381538977	293431428
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	4938493	
(B) Participants.....	2a(1)(B)	14439404	
(C) Others (including rollovers).....	2a(1)(C)	1535318	
(2) Noncash contributions.....	2a(2)	0	20913215
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	335720	
(B) U.S. Government securities.....	2b(1)(B)	1618	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	120491	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	212	17413116
(B) Common stock.....	2b(2)(B)	116527	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	17296377	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	9762556	-699227
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	10461783	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	-3939712
(B) Other.....	2b(5)(B)	-3939712	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-92695332
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-58550111
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	29539045	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		29539045
f Corrective distributions (see instructions)	2f		13213
g Certain deemed distributions of participant loans (see instructions)	2g		41575
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	-36395	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		-36395
j Total expenses. Add all expense amounts in column (b) and enter total	2j		29557438
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-88107549
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: PKF OCONNOR DAVIES, LLP

(2) EIN: 27-1728945

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan COMTECH TELECOMMUNICATIONS CORP. 401(K) PLAN		B Three-digit plan number (PN) ► 015
C Plan sponsor's name as shown on line 2a of Form 5500 COMTECH TELECOMMUNICATIONS CORP.		D Employer Identification Number (EIN) 11-2139466
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

Comtech Telecommunications Corp.
401(k) Plan

Financial Statements

December 31, 2022

Independent Auditors' Report

The Plan Administrator of Comtech Telecommunications Corp. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements

We have performed an audit of the accompanying financial statements of the Comtech Telecommunications Corp. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2022 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section:

- the amounts and disclosures in the accompanying 2022 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

2022 Supplemental Schedule Required by ERISA

The supplemental Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of the Comtech Telecommunications Corp. 401(k) Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 14, 2022 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2021 supplemental schedule, other than the information in the 2021 supplemental schedule that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

PKF O'Connor Davies, LLP

October 12, 2023

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments, at Fair Value		
Mutual funds	\$ 257,755,843	\$ 341,895,189
Money market funds	25,549,931	24,646,654
Common stocks	6,319,813	11,109,409
Preferred Stocks	6,786	4,185
Government securities	345,989	-
Other	13,400	68,050
Total Investments	<u>289,991,762</u>	<u>377,723,487</u>
Notes receivable from participants	<u>3,439,675</u>	<u>3,815,495</u>
Total Assets	293,431,437	381,538,982
LIABILITIES		
Other liability	<u>9</u>	<u>5</u>
Net Assets Available for Benefits	<u><u>\$ 293,431,428</u></u>	<u><u>\$ 381,538,977</u></u>

See notes to financial statements

Comtech Telecommunications Corp. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022

ADDITIONS

Contributions	
Participants	\$ 14,439,404
Employer	4,938,493
Rollover	<u>1,535,318</u>
Total Contributions	<u>20,913,215</u>
Investment Income (Loss)	
Net depreciation in fair value of investments	(97,334,270)
Interest and dividends	<u>17,750,453</u>
Total Investment Loss	<u>(79,583,817)</u>
Interest on notes receivable from participants	<u>120,491</u>
Total Additions, Net of Investment Loss	<u>(58,550,111)</u>

DEDUCTIONS

Benefit paid to participants	29,539,045
Corrective distributions	13,213
Deemed distributions	41,575
Administrative expenses, net of revenue credits	<u>(36,395)</u>
Total Deductions	<u>29,557,438</u>
Net Decrease	(88,107,549)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>381,538,977</u>
End of year	<u>\$ 293,431,428</u>

Comtech Telecommunications Corp.
401(k) Plan

Notes to Financial Statements
December 31, 2022

1. Description of Plan

The following description of Comtech Telecommunications Corp. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Comtech Telecommunications Corp. (the "Employer"). Employees are eligible to participate in the Plan upon their date of hire if they are 18 years of age or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Each year, participants may contribute to the Plan up to 75% of their compensation on a pre-tax, after-tax or Roth basis, subject to Internal Revenue Service limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Transfers from qualified plans (rollover contributions) are also permitted. Participants direct the investment of their contributions into various investment options offered by the Plan. In addition, a self-directed brokerage account is also available to allow participants to select investment options not specifically offered by the Plan. Contributions are subject to certain limitations. The Plan provides for automatic enrollment for eligible employee's at 3% of eligible compensation. Each year, participant's will be automatically increased by 1% until a contribution rate of 6% is reached.

The Employer makes a safe harbor matching contributions in the amount of 100% of the first 3% and 50% of the next 2% of eligible compensation.

In addition, the Plan allows for a discretionary Employer contribution. No discretionary Employer contributions were made for the year ended December 31, 2022.

Vesting

Participants are immediately 100% vested in their contributions plus allocated earnings thereon. Participants are fully vested in Employer safe harbor matching and discretionary Employer contributions after two years of service.

Comtech Telecommunications Corp.
401(k) Plan

Notes to Financial Statements
December 31, 2022

1. Description of Plan (*continued*)

Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of: (a) Employer contributions and (b) Plan earnings (losses) thereon. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. All investments are participant directed.

Notes Receivable from Participants

Participants may borrow from their account balance a minimum amount of \$1,000 up to a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through payroll deductions. The repayment period generally cannot exceed 5 years. If the loan is for the purchase of a home, the repayment period cannot exceed 10 years.

Payment of Benefits

Upon termination of service due to death, disability, retirement, in-service or other reason, a participant is entitled to receive a distribution in the amount equal to the value of the participant's vested interest in his or her account. This can be distributed in either a single lump-sum amount, installments or partial withdrawals. Benefits can also be distributed in the event of a participant's immediate and heavy financial need. Such distributions, which are considered hardship withdrawals, are subject to restrictions as to the use of the proceeds.

Forfeitures

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$21,159 and \$361,714. These accounts will be used to pay administrative expenses or reduce future Employer contributions. During 2022, forfeitures of \$50 were used to pay administrative expenses and forfeitures of \$639,777 were used to reduce Employer contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Comtech Telecommunications Corp.
401(k) Plan

Notes to Financial Statements
December 31, 2022

2. Summary of Significant Accounting Policies (*continued*)

Fair Value Measurements

The Plan follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable and are used to the extent that observable inputs do not exist.

Investment Valuation and Income Recognition

All of the Plan's investments are stated at fair value. Common stocks, preferred stocks, government securities and other (options and rights/warrants) are valued at the closing price reported on the active market on which the individual securities are traded. The mutual funds and money market funds are valued at the daily closing price as reported by the fund. The funds held by the Plan are open-end funds that are registered with the Securities and Exchange Commission and are deemed to be actively traded. These funds are required to publish their daily NAV and to transact at that price. The Plan also offers a self-directed brokerage account which consists of mutual funds, other (options and rights/warrants), common stocks, and money market funds.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Comtech Telecommunications Corp.
401(k) Plan

Notes to Financial Statements
December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Expenses

Certain expenses of maintaining the Plan are paid by the Employer and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the NAV of the respective investment vehicles and, consequently, those expenses are not separately reflected, but are a component of net depreciation in fair value of investments.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 12, 2023.

3. Information Certified (Unaudited)

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) including investments and notes receivable from participants held at December 31, 2022 and 2021, and net depreciation in fair value of investments, interest and dividend income and interest on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, a qualified institution.

4. Investments

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31:

	2022		
		Other Investments Measured at NAV *	
	Level 1		Total
Mutual funds	\$ 257,755,843	\$ -	\$ 257,755,843
Money market funds	25,549,931	-	25,549,931
Common stocks	6,319,813	-	6,319,813
Preferred Stocks	6,786	-	6,786
Government Securities	-	345,989	345,989
Other	-	13,400	13,400
	<u>\$ 289,632,373</u>	<u>\$ 359,389</u>	<u>\$ 289,991,762</u>

Comtech Telecommunications Corp.
401(k) Plan

Notes to Financial Statements
December 31, 2022

4. Investments (continued)

	2021		
		Other	
	Level 1	Investments Measured at NAV *	Total
Mutual funds	\$ 341,895,189	\$ -	\$ 341,895,189
Money market funds	24,646,654	-	24,646,654
Common stocks	11,109,409	-	11,109,409
Preferred Stocks	-	4,185	4,185
Other	-	68,050	68,050
	<u>\$ 377,651,252</u>	<u>\$ 72,235</u>	<u>\$ 377,723,487</u>

5. Income Tax Status

The Internal Revenue Service ("IRS") issued an opinion letter to the pre-approved plan document sponsor, FMR LLC, dated June 30, 2020, which states that the form of the pre-approved plan qualifies under the applicable provisions of the Internal Revenue Code ("IRC"). The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine examination by taxing jurisdictions for periods since 2019; however, there are currently no examinations for any tax periods in progress.

6. Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their Employer contributions.

7. Party-In-Interest Transactions

Certain Plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions under ERISA.

Participants who are active employees may borrow from their accounts and such loans qualify as exempt party-in-interest transactions under ERISA. These loans are recorded as notes receivable from participants in the statements of net assets available for benefits.

Certain administrative functions are performed by officers or employees of the Employer at no cost to the Plan.

Comtech Telecommunications Corp.
401(k) Plan

Notes to Financial Statements
December 31, 2022

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Global and domestic economic uncertainty has resulted in significant volatility in financial markets. This volatility has affected, and may continue to affect, the value of the Plan's net assets available for benefits. The effects of economic and market conditions subsequent to December 31, 2022 are not reflected in these financial statements.

Comtech Telecommunications Corp.
401(k) Plan

Supplemental Schedule

December 31, 2022

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	MUTUAL FUNDS	SHARES / UNITS	
*	FID 500 INDEX	231,477	\$ 30,814,208
	TRP BLUE CHIP GRTH	270,024	27,950,203
*	FID FREEDOM 2035 K6	1,889,822	23,660,573
*	FID FREEDOM 2030 K6	1,563,180	22,759,906
*	FID FREEDOM 2025 K6	1,492,106	17,397,956
*	FID FREEDOM 2040 K6	1,905,579	16,864,371
*	FID BALANCED K6	1,292,758	15,280,400
*	FID FREEDOM 2045 K6	1,085,734	11,020,195
	NB LG CAP VAL INST	192,899	8,302,378
*	FID FREEDOM 2020 K6	646,472	8,203,728
	NB GENESIS - INST CL	121,788	6,632,575
*	FID FREEDOM 2050 K6	638,673	6,571,944
*	FID EXTD MKT IDX	93,778	5,909,907
	VANG SM CAP IDX ADM	65,335	5,745,527
	MSIF DISCOVERY I	540,525	5,583,621
*	FID CAPITAL & INCOME	508,208	4,584,035
	PIM TOTAL RT INST	495,436	4,191,388
	COL SEL MID CP VL I2	293,080	3,666,428
*	FID INTM TR BD IDX	381,086	3,650,803
*	FID INTL INDEX	68,322	2,814,164
	J H OVERSEAS I	70,801	2,807,975
*	FID FREEDOM 2055 K6	224,581	2,681,493
	VRTS NFJ DIV VAL ADM	243,887	2,473,011
*	VANG TOT BD MKT ADM	244,792	2,320,625
	MFS INTL DIVRSN R6	104,409	2,113,230
	BARON SMALL CAP INST	74,587	1,975,077
	AF EUROPAC GROWTH R6	32,120	1,574,821
*	FID FREEDOM 2010 K6	120,729	1,530,839
*	FID FREEDOM 2015 K6	142,204	1,456,172
*	FID FREEDOM 2060 K6	112,935	1,241,153
	COL SM CAP VAL II I	70,730	1,118,956
*	FID FREEDOM INC K6	57,839	573,187
	INDIA FD INC	38,215	565,957
*	FIDELITY ZERO TOTAL MARKET INDEX	22,282	297,466
*	FID FREEDOM 2005 K6	27,782	289,206
	INVESCO QQQ TR UNIT SER 1	985	262,184
	PUTN INTL CAP OPP Y	6,473	223,328
*	FID FREEDOM 2065 K6	19,922	201,209
	IPATH SER B BBG NAT GAS TR	8,800	194,304
	ABERDEEN STD INVTs ETFs BBRG ALL COMD	7,509	165,642
	VANECK VECTORS ETF TR GOLD MINERS ETF	4,515	129,410
	RISKPRO PFG 30+ FUND CL R	15,475	125,041
	PFG AMERICAN FUNDS GROWTH STRAT CL R	14,154	122,718
	VANGUARD INDEX FDS FORMERLY VANGUARD	295	103,638
	PFG BR EQUITY ESG STRATEGY CL R	7,675	78,748
	PFG SECTOR EQUITY BUS CYCLE STRAT R	6,669	73,893
	ARK ETF TR INNOVATION ETF	2,211	69,068
	ARK ETF TR WEB X.O ETF	1,771	68,281
	ABERDEEN STD SILVER ETF TR PHYSCL SILVR	2,800	64,344
	GRAYSCALE BITCOIN TR BTC SHS ACCD INVS	7,667	63,559
	GOLDMAN SACHS PHYSICAL GOLD UNIT	3,100	56,079
	ABERDEEN STD GOLD ETF TR PHYSCL SWISS	3,100	54,157
	ISHARES US ETF TR BLOOMBERG ROLL	964	52,561
	DIREXION SHS ETF TR DLY GOLD INDX 2X	1,510	52,060
	AMPLIFY ETF TR YIELDSHARES CW	1,401	50,234
	RISKPRO 30+ FUND CL R	4,765	49,557

Carried Forward:

256,883,493

See independent auditors' report

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		256,883,493
	PFG EQUITY INDEX FOCUSED STRATEGY R	4,329	48,965
	LORD ABBETT BOND DEBENTURE CLASS A	6,272	43,779
	VANGUARD ENERGY	939	42,899
	GRANITESHARES ETF TR BBG COMMD K 1	1,794	40,349
	GLOBAL X FDS S&P 500 COVERED	910	35,845
	J P MORGAN EXCHANGE-TRADED FD	607	33,100
	GLOBAL X FDS RUSSELL 2000	1,700	31,980
	DIREXION SHS ETF TR DAILY SEMICONDUCTOR	2,975	28,770
	DIREXION SHS ETF TR SP BIOTCH BL NEW	4,027	28,471
	SIMON PPTY GRP INC	230	27,020
	SCHWAB STRATEGIC TR US DIVIDEND EQUITY	295	22,297
*	FIDELITY ZERO LARGE CAP INDEX FUND	1,571	21,048
	ISHARES INC MSCI BRAZIL FREE INDEX FU	700	19,579
*	FIDELITY ZERO EXTND MARKET INDEX FUND	1,858	19,546
	GRAYSCALE ETHEREUM TR ETH SHS	3,881	18,474
*	FIDELITY ZERO INTERNATIONAL INDEX	1,854	18,188
	SL GREEN RLTY CORP COM	516	17,388
	FRANKLIN GOLD AND PRECIOUS METALS CL A	1,005	16,913
	S & P 500 DEPOSITORY RECEIPT	44	16,891
	T ROWE PRICE RET 2040 FD	669	16,337
	MEDICAL PPTYS TR INC	1,450	16,153
*	FIDELITY INVESTMENT GRADE	2,195	15,496
	VANGUARD INDEX TR VANGUARD TOTAL STK	76	14,535
	PROSHARES TR PROSHARES ULTRAPRO	411	13,467
	SPDR SER TR S&P METALS & MNG ETF	200	9,962
	VANGUARD WHITEHALL FDS HIGH DIVIDEND	90	9,789
	DIREXION SHS ETF TR SMALL CAP BULL 3X	301	9,540
	GRANITESHARES GOLD TR SHS BEN INT	505	9,115
	ARK ETF TR GENOMIC REVOLUTION MULTI	314	8,853
	VANGUARD BD INDEX FD INC LONG TERM BD	105	7,586
	VANGUARD SCOTTSDALE FDS VANGUARD LONG	119	7,346
	NUVEEN PFD & CONV INCOME FD	1,000	7,280
	EASTERLY GOVT PPTYS INC COM	500	7,135
	NUVEEN PFD & INCOME TERM FD COM	375	6,968
	BLACKROCK FLOATING RATE INCOME	600	6,756
	EATON VANCE FLOATING RATE INCOME TR	600	6,654
	EATON VANCE SR FLOATING RATE TR	600	6,564
	REALTY INCOME CORP (MARYLAND)	100	6,343
	NUVEEN FLOATING RATE INCOME FUND	800	6,336
	NUVEEN FLOATING RATE INCOME OPPORTUNITY	800	6,248
	AGNC INVT CORP COM	600	6,210
	DIREXION SHS ETF TR TECHNOLOGY BULL 3X	280	6,194
	T ROWE PRICE DIVIDEND GROWTH	95	6,079
	ANNALY CAPITAL MANAGEMENT INC COM	285	6,005
*	FIDELITY FREEDOM INDEX 2045 FD	302	5,945
	T ROWE PRICE GLOBAL STOCK	121	5,539
	PROSHARES TR ULTRAPRO SHT QQQ	100	5,415
*	FIDELITY EMERGING MARKETS	167	5,248
*	FIDELITY INT'L GROWTH FUND	317	5,043
*	FIDELITY NASDAQ COMPOSITE INDEX	101	4,120
	ISHARES TRUST MSCI INDIA INDEX FD	99	4,115
	BLACKROCK INCOME TR INC COM NEW	333	4,109
	DIREXION SHS ETF TR DLY SEMICNDTR BR	101	3,973
	BLACKROCK LTD DURATION INCOME TR	300	3,921
	ARK ETF TR FINTECH INNOVA	271	3,863
	VANGUARD SECTOR INDEX FDS VANGUARD	18	3,397
	Carried Forward:		257,692,634

See independent auditors' report

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		257,692,634
	SPDR GOLD TR GOLD SHS	20	3,393
	INVECO EXCHANGE TRADED FD TR S&P500	20	3,371
	INVECO EXCHANGE TRADED FD TR II KBW	227	3,371
	BLACKROCK GLOBAL FLOATING RATE INCOME	300	3,282
	SECTOR SPDR TR SHS BEN INT ENERGY	37	3,239
	PROSPECT ENERGY CORP	457	3,195
	TANGER FACTORY OUTLET CTRS INC	175	3,140
	BLACKROCK CORE BD TR SHS BEN INT	300	3,114
	FRANKLIN TEMPLETON LTD DURATION	500	3,105
	BLACKROCK PFD & EQUITY ADVANTAGE TR	300	3,030
*	FIDELITY MSCI ENERGY INDEX ETF	122	2,910
	ARBOR RLTY TR INC	200	2,638
	SCHWAB STRATEGIC TR US TIPS ETF	50	2,590
	PROSHARES TR ULTRAPRO SHORT S	141	2,371
	LORD ABBETT CONVERTIBLE FD CL A	171	2,068
	ETF MANAGERS TR TIERRA XP LATIN	401	1,710
	NUVEEN MTG OPPORTUNITY TERM FD	100	1,618
	INVECO EXCHNG TRADED FD TR II	22	1,605
	VANGUARD WORLD FD EXTENDED DURATION	18	1,523
	DIREXION SHS ETF TR DAILY JR GLD MIN	40	1,453
	ADVISORSHARES TR PURE US CANNABIS	201	1,402
	SECTOR SPDR TR SHS BEN INT FINANCIAL	40	1,368
	FRANKLIN TEMPLETON ETF TR FTSE CHINA	54	1,006
	CALAMOS STRATEGIC TOTAL RETURN FD	75	1,005
	ISHARES TRUST MSCI INDIA SMALL CAP	19	967
*	FIDELITY REAL ESTATE INDEX INSTITUTIONAL	61	882
	SPDR INDEX SHS FDS DJ EURO STOXX 50	19	720
	MATTHEWS CHINA SMALL COMPANIES INVESTOR	56	625
	KRANESHARES TR MSCI CHINA ENV	19	510
	GLOBAL X FUNDS AUTONOMOUS AND	24	481
	CROWN CASTLE INTERNATIONAL CORP	3	412
	INVECO EXCHANGE TRADED FD TR	11	403
	EXCHANGE TRADED CONCEPTS TR BITWISE	103	349
*	FIDELITY CHINA REGION	4	142
	INVECO EXCHNG TRADED FD TR II S&P	3	126
	ORION OFFICE REIT INC COM	10	85
	Total Mutual Funds		257,755,843
	MONEY MARKET FUNDS		
*	FIDELITY CASH RESERVES	2,648,602	2,648,602
	CERTIFICATES OF DEPOSIT	355,377	355,377
*	FIDELITY GOVERNMENT CASH RESERVES	22,545,952	22,545,952
	Total Money Market Funds		25,549,931
	GOVERNMENT SECURITIES		
	UNITED STATES TREAS SER BONDS	45,000	39,455
	UNITED STATES TREAS SER AN-2025	40,000	38,572
	UNITED STATES TREAS NTS SER D-2032	40,000	37,568
	UNITED STATES TREAS NTS SER X-2027	25,000	24,584
	UNITED STATES TREAS NTS SER AE-2027	20,000	20,092
	UNITED STATES TREAS SER BA-2024	20,000	19,431
	UNITED STATES TREAS SER BF-2023	17,000	16,487
	UNITED STATES TREAS BILLS ZERO CPN	15,000	14,837
	UNITED STATES TREAS BILLS ZERO CPN	14,000	13,977
	UNITED STATES TREAS SER AS-2023	14,000	13,506
	UNITED STATES TREAS SER AT-2025	10,000	9,992

Carried Forward:

248,501

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Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		248,501
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,822
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,814
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,798
	UNITED STATES TREAS SER BG-2024	10,000	9,791
	UNITED STATES TREAS SER BC-2023	10,000	9,778
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,730
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,588
	U S TREAS SEC STRIPPED INT PMT	20,000	8,437
	UNITED STATES TREAS BILLS ZERO CPN	8,000	7,960
	UNITED STATES TREAS NTS	8,000	7,916
	UNITED STATES TREASURY NOTE	5,000	4,854
	Total Government Securities		345,989
	COMMON STOCKS		
	APPLE COMPUTER INC NFS LLC IS A MARKET	2,431	315,897
	AMAZON.COM INC NFS LLC IS A MARKET	3,655	306,981
	MICROSOFT CORP NFS LLC IS A MARKET	1,084	259,998
	SAFE BULKERS INC COM ISIN #MHY7388L1039	85,653	249,252
	SHOPIFY INC NPV SUBORDINATED A	6,600	229,086
	AMERICAN AIRLINES GROUP INC COM USD1	11,812	150,249
	OSISKO METALS INC COM NPV	1,000,000	143,900
	ALPHATEC HOLDINGS INC COM NEW	11,584	143,062
	EMERITA RESOURCES CORP COM NPV (POST	250,000	119,000
	TESLA MOTORS INC COM USD0.001	854	105,196
	GOPRO INC. COM USD0.0001 CL A	20,000	99,600
	BAIDU COM INC SPON ADR RESTG ORD SHS CL	850	97,223
	ALPHABET INC CAP STK CL A	935	82,495
	DATADOG INC CL A COM	1,000	73,500
	CHEVRONTXACO CORP	388	69,686
	MGM MIRAGE NFS IS A SPECIALIST	1,972	66,124
	ADVANCED MICRO DEVICES INC	988	64,011
	PROGYNY INC COM	1,900	59,185
	PALANTIR TECHNOLOGIES INC CL	9,155	58,775
	STAR BULK CARRIERS CORP COM	2,993	57,551
	NVIDIA CORP NFS LLC IS A MARKET	390	56,924
	W & T OFFSHORE INC	10,000	55,800
	CVS CORP DEL NFS LLC IS A	550	51,269
	UBER TECHNOLOGIES INC COM	2,050	50,697
	WESTPORT INNOVATIONS INC COM NEW	63,700	49,355
	GAMESTOP CORP NEW CL A	2,640	48,734
	HOME DEPOT INC NFS IS A SPECIALIST	150	47,418
	ADMA BIOLOGICS INC COM USD0.0001	12,100	46,948
	WASTE MANAGEMENT INC NFS LLC IS A	295	46,280
	ALIBABA GROUP HLDG LTD	510	44,926
	CHERNIE ENERGY INC	290	43,561
	BERKSHIRE HATHAWAY INC DEL CL B NEW	137	42,319
	BANK OF AMERICA CORP	1,256	41,613
	CONFLUENT INC CLASS A COM	1,796	39,943
	LILLY ELI & CO NFS IS A SPECIALIST	109	39,885
	UNITED STATES STEEL CORP	1,589	39,795
	PLUG PWR INC COM NEW	3,175	39,275
	LAREDO PETROLEUM INC COM	750	38,565
	HF SINCLAIR CORPORATION COM	700	36,323
	MONOLITHIC PWR SYS INC COM	100	35,402
	ALPHABET INC CAP STK CL C	370	32,827
	INTEL CORP NFS LLC IS A MARKET	1,233	32,593
	Carried Forward:		3,711,223

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		3,711,223
	CLEVELAND CLIFFS INC COM	2,000	32,220
	QUALCOMM INC NFS LLC IS A MARKET	282	30,988
	SOUTHERN COPPER CORP DEL COM	495	29,903
	PRUDENTIAL FINL INC	300	29,838
	EXXON MOBIL CORP NFS IS A SPECIALIST	270	29,746
	CONSOLIDATED EDISON HLDG CO INC	300	28,593
	ARISTA NETWORKS INC COM USD0.0001	231	28,032
	PENN NATL GAMING INC	937	27,825
	INSPIRE MED SYS INC COM	100	25,188
	MICROSTRATEGY INC C L A NEW NFS LLC IS A	177	25,058
	V F CORP	900	24,849
	GENERAL DYNAMICS NFS LLC IS A SPECIAL	100	24,811
	INTERDIGITAL INC PA	500	24,740
	RING ENERGY INC COM	10,000	24,600
	COMCAST CORP NEW CL A	700	24,479
	NANO DIMENSION LTD SPON ADS EA REPR 50	10,546	24,256
	AUTOMATIC DATA PROCESSING INC	100	23,886
	FIVE BELOW INC COM USD0.01	135	23,877
	PFIZER INC NFS IS A SPECIALIST	460	23,587
	PPL CORP	800	23,376
	FISKER INC CL A COM STK	3,200	23,264
	DEVON ENERGY CORP NEW	366	22,505
	JOHNSON & JOHNSON NFS IS A SPECIALIST	127	22,398
	DYNAVAX TECHNOLOGIES CORP COM NEW	2,100	22,344
	GOODYEAR TIRE & RUBBER CO	2,200	22,330
	HP INC COM	825	22,168
	RAYTHEON TECHNOLOGIES CORP	216	21,799
	POSHMARK INC COM CL A	1,200	21,456
	HONEYWELL INTL INC	100	21,430
	JFROG LTD ILS0.01	1,000	21,330
	BLACKBERRY LTD NPV ISIN #CA09228F1036	6,536	21,307
	SEAGATE TECHNOLOGY HLDGS PUB LTD CO	400	21,044
	TG THERAPEUTICS INC COM	1,778	21,034
	PHILLIPS 66 COM	202	20,975
	DRIL QUIP INC NFS IS A SPECIALIST	750	20,378
	MERCK & CO INC NEW COM	180	19,971
	LIVENT CORP COM	1,000	19,870
	BRIDGETOWN HLDGS LTD COM USD0.0001 CL A	2,000	19,820
	PROCTER & GAMBLE CO NFS IS A SPECIALIST	128	19,427
	STIFEL FINL CORP	331	19,347
	J P MORGAN CHASE & CO	144	19,295
	GOLDMAN SACHS GROUP INC	56	19,265
	INTL PAPER CO NFS IS A SPECIALIST	550	19,047
	LUCID GROUP INC COM	2,735	18,680
	INTL BUSINESS MACH NFS IS A SPECIALIST	132	18,609
	TILRAY INC COM CL 2	6,866	18,470
	MASTERCARD INC CL A	53	18,314
	DOW INC COM	351	17,687
	CORNING INC NFS IS A SPECIALIST	550	17,567
	UNITED PARCEL SVC INC	100	17,384
	BRISTOL MYERS SQUIBB NFS LLC IS A	240	17,268
	MCDONALDS CORP NFS IS A SPECIALIST	65	17,173
	MEDICAL MARIJUANA INC COM	2,766,000	16,873
	PHOTRONICS INC FRMLY PHOTRONIC LABS	1,000	16,830
	AXON ENTERPRISE INC COM	100	16,593
	AIRBNB INC COM CL A	192	16,416
	Carried Forward:		4,950,743

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		4,950,743
	PBF ENERGY INC COM USD0.001	400	16,312
	BOOKING HLDGS INC COM	8	16,122
	SCHLUMBERGER LIMITED NFS IS A SPECIALIST	300	16,038
	AT&T INC COM	865	15,922
	COCA COLA CO NFS IS A SPECIALIST	250	15,903
	CITIGROUP INC COM NEW	350	15,831
	LOCKHEED MARTIN CORP NFS LLC IS A SPECIAL	32	15,568
	XEROX HOLDINGS CORP COM NEW	1,050	15,330
	PLAYAGS INC COM	3,000	15,300
	WALGREENS BOOTS ALLIANCE INC COM	402	15,032
	NIO INC ADS EACH REP 1 ORD SHS	1,501	14,635
	GUESS ? INC	700	14,483
	GRIFFON CORP	400	14,316
	DISH NETWORK CORP CL A	1,000	14,040
	KULICKE & SOFFA INDS INC	300	13,278
	MOSAIC CO NEW COM	300	13,161
	SPOTIFY TECHNOLOGY S.A. COM EUR0.000625	166	13,106
	NEW YORK COMMUNITY BANCORP	1,500	12,900
	VALERO ENERGY CORP NFS LLC IS A SPECIAL	100	12,686
	T-MOBILE US INC COM USD0.0001	90	12,654
	HERON THERAPEUTICS INC COM	5,000	12,500
	UNITED CONTINENTAL HOLDINGS INC COM	330	12,441
	BORGWARNER INC	300	12,075
	QUANTUMSCAPE CORP COM CL A	2,127	12,060
	COMPASS PATHWAYS PLC UNSPON ADS REP	1,500	12,045
	ALTRIA GROUP INC NFS LLC IS A	250	11,428
	RENT A CENTER INC	500	11,275
	AMERICAN EAGLE OUTFITTERS	800	11,168
	AMC ENTERTAINMENT HOLDINGS INC COM	2,715	11,050
	EVERSOURCE ENERGY COM	131	10,983
	MANULIFE FINL CORP NFS LLC IS A	600	10,704
	BLACKROCK INC NFS LLC IS A	15	10,629
	MORGAN STANLEY DEAN WITTER & CO FRMLY	125	10,628
	GSK PLC SPON ADS EACH REP 2 ORD SHS	302	10,618
	THERMO ELECTRON CORP	19	10,543
	VISA INC COM CL A	50	10,466
	UIPATH INC CL A	822	10,446
	HERBALIFE LTD USD COM SHS	700	10,416
	ALTISOURCE PORTFOLIO SOLUTIONS S A COM	1,100	10,406
	FACEBOOK INC COM USD0.000006 CL A	86	10,349
	GOLAR LNG LTD SHS	450	10,256
	17 EDUCATION & TECH GRP INC SPON ADS	5,000	10,200
	DOVER CORP NFS IS A SPECIALIST	75	10,156
	WAL-MART STORES INC NFS IS A SPECIALIST	71	10,047
	SHELL PLC SPON ADS	176	10,040
	ABBVIE INC COM USD0.01	62	9,943
	MARVELL TECHNOLOGY GROUP LTD COM	254	9,425
	TAIWAN SEMICONDUCTOR MANUFACTURING CO LTD	126	9,401
	JOHNSON CONTROLS INTERNATIONAL PLC	145	9,280
	COSTCO WHOLESALE CORP	20	9,223
	AMGEN INC NFS LLC IS A MARKET	35	9,192
	KINDER MORGAN INC DELAWARE COM USD0.01	500	9,040
	PEPSICO INC NFS IS A SPECIALIST	50	9,033
	MICRON TECHNOLOGY NFS IS A SPECIALIST	176	8,797
	PELOTON INTERACTIVE INC CL A COM	1,100	8,734
	MATCH GROUP INC NEW COM	210	8,713
	Carried Forward:		5,617,070

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		5,617,070
	CLOVER HEALTH INVESTMENTS CORP COM	9,342	8,683
	PAYCHEX INC NFS LLC IS A MARKET	75	8,667
	FLYHT AEROSPACE SOLUTIONS LTD COM	10,000	8,487
	TRUIST FINL CORP COM	197	8,477
	ABBOTT LABORATORIES NFS IS A SPECIALIST	77	8,467
	TREX INC	200	8,466
	HUNTINGTON BANCSHARES INC COM	600	8,460
	GINKGO BIOWORKS HOLDINGS INC CL A	5,000	8,450
	MODERNA INC COM	47	8,442
	GENERAL MILLS INC NFS LLC IS A	100	8,385
	WORKHORSE GROUP INC COM NEW	5,490	8,345
	WELLS FARGO & CO NEW	200	8,258
	BLUEGREEN VACATIONS HLDG CORP CLASS A	329	8,203
	LEGGETT & PLATT INC	250	8,058
	ROBINHOOD MKTS INC COM CL A	974	7,928
	NIKOLA CORP COM	3,647	7,878
	NGM BIOPHARMACEUTICALS	1,562	7,841
	MEDTRONIC PLC USD0.0001	100	7,772
	ASML HOLDING NV EUR0.09 NY REG 2012	14	7,742
	SYSCO CORP NFS LLC IS A	100	7,645
	HANESBRANDS INC COM	1,200	7,632
	FOOT LOCKER INC	200	7,558
	NOVOCURE LTD COM USD0.00	100	7,335
	UPSTART HLDGS INC COM	550	7,271
	AFLAC INC NFS IS A SPECIALIST	100	7,194
	RIO TINTO PLC SPON ADR	100	7,120
	HYLIION HOLDINGS CORP COMMON STOCK	3,020	7,067
	KEYCORP NEW NFS LLC IS A	400	6,968
	FREYR BATTERY COM USD0.0001	800	6,944
	EVGO INC CL A COM	1,500	6,705
	WILLIAMS COS INC NFS IS A SPECIALIST	200	6,580
	FIFTH THIRD BANCORP	200	6,562
	LATTICE SEMICONDUCTR CORP	100	6,488
	TENCENT HLDGS LIMITED UNSP ADR	150	6,419
	ZEBRA TECHNOLOGIES CORP CL A	25	6,410
	CREDIT SUISSE GRP SPON ADR	2,076	6,312
	BAUSCH HEALTH COMPANIES INC COM	1,000	6,280
	ON SEMICONDUCTOR CRP	100	6,237
	FIRST HORIZON NATL CORP	250	6,125
	ROYAL CARIBBEAN CRUISES LTD	123	6,080
	TELADOC INC COM	256	6,050
	BRITISH AMERICAN TOB SP ADR	150	5,997
	COINBASE GLOBAL INC COM CL A	168	5,934
	VERIZON COMMUNICATIONS	150	5,910
	CITIZENS FINANCIAL GROUP INC COM	150	5,906
	BOYD GAMING CORP	106	5,773
	CAMPBELL SOUP CO	100	5,675
	ENTERGY CORP NEW NFS IS A SPECIALIST	50	5,625
	ENPHASE ENERGY INC COM USD0.00001	21	5,564
	WESTERN UN CO COM	400	5,508
	KELLOGG COMPANY NFS LLC IS A	75	5,343
	DISNEY WALT CO DEL (HOLDING COMPANY)	61	5,340
	RINGCENTRAL INC COM USD0.0001 CL A	150	5,310
	DUPONT DE NEMOURS INC COM	76	5,216
	ATYR PHARMA INC COM NEW	2,350	5,147
	PACKAGING CORP AMER	40	5,116
	Carried Forward:		6,006,425

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,006,425
	SONOS INC COM	300	5,070
	LUMINAR TECHNOLOGIES INC COM CL A	1,000	4,950
	NORFOLK SOUTHERN CRP NFS LLC IS A	20	4,928
	SOFI TECHNOLOGIES INC COM	1,065	4,910
	UNITEDHEALTH GROUP NFS IS A SPECIALIST	9	4,801
	ZURICH INSURANCE GROUP AG SPON ADR 10	100	4,781
	NEXTERA ENERGY INC COM	56	4,642
	EDISON INTL	72	4,571
	TUPPERWARE CORP NFS IS A SPECIALIST	1,100	4,554
	CANOO INC COM CL A	3,646	4,485
	THE TRADE DESK INC COM CL A	100	4,483
	CORTEVA INC COM	76	4,467
	RUMBLE INC COM CL A	750	4,463
	CARNIVAL CORP PAIRED CTF 1 COM	545	4,393
	KINROSS GOLD CORP NEW COM NO PAR	1,057	4,324
	MONARCH CASINO RESORT INC	55	4,229
	DIGITAL BRANDS GROUP INC COM NEW	1,000	4,220
	PHILIP MORRIS INTL INC COM	42	4,212
	FIRST MAJESTIC SILVER CORP COM	502	4,187
	ROKU INC COM CL A	101	4,111
	KIMBERLY CLARK CORP NFS IS A SPECIALIST	30	4,073
	SURO CAPITAL CORP COM NEW	1,064	4,044
	LIBERTY TRIPADVISOR HLDGS INC COM SER A	6,000	4,018
	SOLAR INTEGRATED ROOFING CORP COM	60,000	4,014
	SEELOS THERAPEUTICS INC COM	5,900	4,006
	LEMONADE INC COM	292	3,995
	BARRICK GOLD CORP NFS IS A SPECIALIST	225	3,863
	VIPSHOP HLDGS LTD SPON ADR EA REPR 2	275	3,751
	ARCHER AVIATION INC COM CL A	2,000	3,740
	UGI CORP NEW	100	3,707
	BGSF INC COM	240	3,678
	TALON METALS CORP SHS CAD	10,000	3,653
	G MEDICAL INNOVATIONS HLDGS	1,100	3,608
	FASTLY INC CL A	440	3,604
	BALLARD PWR SYS INC NEW COM	750	3,593
	FUELCELL ENERGY INC COM	1,290	3,586
	ZOOM VIDEO COMMUNICATIONS INC	53	3,558
	STEEL DYNAMICS INC	36	3,510
	DEERE & COMPANY NFS IS A SPECIALIST	8	3,440
	CABOT OIL & GAS CP CL A	139	3,425
	CALIX INC COM USD0.01	50	3,422
	ARCHER DANIELS MIDLAND	36	3,372
	ROYAL BK OF CANADA	35	3,291
	ROGERS COMMUNTNS INC CL B	70	3,279
	ON HLDG AG NAMEN AKT A	191	3,278
	NRG ENERGY INC COM NEW	100	3,182
	HYZON MOTORS INC COM CL A	2,020	3,131
	ALASKA AIR GROUP INC NFS IS A SPECIALIST	70	3,006
	ANHEUSER-BUSCH INBEV ADR EAH REP 1 ORD	50	3,002
	HALEON PLC SPON ADS EACH REP 2 ORD SHS	375	3,000
	BANK NT BUTTERFIELD COM BMD0.01(POST REV	100	2,981
	TEGNA INC COM	140	2,967
	DELTA AIR LINES INC DEL COM NEW	90	2,957
	BOEING CO NFS IS A SPECIALIST	15	2,857
	CRISPR THERAPEUTICS AG COM CHF0.03	70	2,846
	CONSTELLATION BRANDS INC CL A	12	2,790
	Carried Forward:		6,221,433

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,221,433
	NEWELL RUBBERMAID INC	200	2,616
	ALTIMMUNE INC COM NEW	155	2,550
	REDFIN CORP COM	600	2,544
	BED BATH & BEYOND INC	1,000	2,510
	CAESARS ENTERTAINMENT INC	60	2,496
	SAMSARA INC COM CL A	200	2,486
	FEDEX CORP NFS LLC IS A	14	2,425
	SOUTHWEST AIRLNS CO NFS LLC IS A SPECIAL	70	2,357
	NORWEGIAN CRUISE LINE HLDGS LTD COM	190	2,326
	RIVIAN AUTOMOTIVE INC COM CL A	124	2,285
	NEWTEK BUSINESS SVCS INC	131	2,137
	OLLIES BARGAIN OUTLT HLDGS INC COM	45	2,127
	KRAFT HEINZ CO COM	50	2,036
	NOKIA CORP ADR NFS IS A SPECIALIST	433	2,010
	AMERICAN GREEN INC COM NEW	1,800,000	1,980
	ALPHA LITHIUM CORPORATION COM NPV	2,500	1,956
	ORGANOGENESIS HLDGS INC COM	700	1,883
	SYLVAMO CORP COMMON STOCK	36	1,749
	LORDSTOWN MOTORS CORP COM CL A	1,500	1,710
	TAKEDA PHARMACEUTICAL CO	108	1,690
	ARK RESTAURANTS CORP	102	1,690
	RESMED INC	8	1,686
	MELCO PBL ENTMTNT LTD ADR	145	1,668
	CAPSTONE TURBINE CORP COM	1,100	1,595
	FORWARDLY INC COM	81,000	1,539
	CLEANSARK INC COM NEW	729	1,487
	AMPLITECH GROUP INC COM NEW	665	1,410
	WARNER BROS DISCOVERY INC COM	145	1,375
	CHARGEPOINT HOLDINGS INC COM CL A	140	1,334
	OCUGEN INC COM	1,000	1,300
	FORD MTR CO DEL COM	103	1,203
	HEMP INC COM NEW	2,915,000	1,166
	OMEROS CORP WASHINGTON	500	1,130
	SUNHYDROGEN INC COM	43,800	1,104
	MARATHON DIGITAL HOLDINGS INC COM	300	1,026
	HAWAIIAN HLDGS INC	100	1,026
	OKTA INC CL A	15	1,025
	CLEAN ENERGY FUELS CORP	194	1,009
	SUNRUN INC COM	40	961
	DADA NEXUS LTD SPON EACH ADS REP 4 ORD	137	958
	OLAPLEX HLDGS INC COM	171	891
	NVENT ELECTRIC PLC COM USD0.01 W1	23	885
	DOCUSIGN INC COM	15	831
	BARCLAYS PLC ADR	106	828
	PAYPAL HLDGS INC COM	11	819
	RIOT BLOCKCHAIN INC COM	237	803
	ARES STRATEGIC MINING INC COM NPV	4,450	788
	INOVIO PHARMACEUTICALS INC	500	780
	VOYAGER DIGITAL LTD COM &VAR VTG SHS	31,219	759
	INDIE SEMICONDUCTOR INC CLASS A COM	130	758
	INVITAE CORP COM ISIN #US46185L1035	400	744
	NIKE INC CLASS B NFS IS A SPECIALIST	6	709
	VIRGIN GALACTIC HOLDINGS INC COM	200	696
	ASANA INC CL A	50	689
	BIONANO GENOMICS INC COM	450	657
	STRAN &COMPANY INC COMMON STOCK	500	630
	Carried Forward:		6,303,265

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Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,303,265
	CELLEX THERAPEUTICS INC NEW COM NEW	14	624
	ROOT INC CL A NEW	138	620
	CHEMOURS CO COM	20	612
	PINTEREST INC CL A	25	607
	SEQUANS COMMUNICATIONS SPON	170	564
	HUMBL INC COM	59,534	560
	CLOVIS ONCOLOGY INC COM USD0.001	10,000	527
	GRAYSCALE DIGITAL LAR CAP FUND LLC	135	517
	MICROVISION INC DEL COM NEW	209	491
	EXP RLTY INTL CORP COM	42	466
	OFFERPAD SOLUTIONS INC COM CL A	1,000	461
	PREVECEUTICAL MEDICAL INC COM NPV	25,000	460
	AXT INC NFS LLC IS A MARKET	100	438
	CURALEAF HOLDINGS INC SUB VTG SHS	100	430
	CARRIER GLOBAL CORPORATION COM	9	375
	FANNIE MAE NFS IS A SPECIALIST	1,000	353
	WRAP TECHNOLOGIES INC COM	185	313
	CANADA NICKEL CO INC COM	200	303
	ORGANIGRAM HLDGS INC COM NPV	366	293
	MULLEN AUTOMOTIVE INC COM	1,000	286
	BETTERWARE DE MEXICO S A P I DE C V SHS	44	285
	MATTERPORT INC COM CL A	100	280
	INSEEGO CORP COM	330	278
	KYNDRYL HLDGS INC COMMON STOCK	25	278
	TRANS GLOBAL GROUP INC COM	250,000	275
	PAYSAFE LTD COM USD0.001(POST REV	19	264
	SHIFT TECHNOLOGIES INC CL A	1,764	263
	IDEANOMICS INC COM	1,550	254
	SQUARE INC CL A	4	251
	SNAP INC CL A	25	224
	ORGANON &CO COMMON STOCK	8	223
	NEXTDOOR HOLDINGS INC COM CL A	100	206
	FIVERR INTERNATIONAL LTD COM NPV	7	204
	MOGO INC COM NPV ISIN #CA60800C1095	375	198
	META MATERIALS INC COM	155	184
	NEXTECH AR SOLUTIONS CORP COM NPV	300	173
	OASIS PETROLEUM INC COM	1	170
	TWILIO INC CL A	3	170
	JUMIA TECHNOLOGIES AG SPON ADS EACH REP	50	161
	NCINO INC COM	6	159
	UNRIVALED BRANDS INC COM	11,000	154
	ENZOLYTICS INC COM	4,000	148
	COMSOVEREIGN HLDG CORP COM NEW	2,000	143
	THERAPEUTIC SOLUTIONS INTL INC	20,000	120
	BSQUARE CORP COM NEW	100	113
	ACELRX PHARMACEUTICALS INC	50	113
	ENERGOUS CORP COM USD0.001	125	105
	ADVANCED HUMAN IMAGING LTD ADS EACH	250	103
	CONTEXTLOGIC INC COM CL A	205	100
	RENALYTIX AI PLC SPON ADS EACH REP 2	50	94
	MARQETA INC CLASS A COM	15	92
	CORE SCIENTIFIC INC CLASS A COM	1,200	90
	CANOPY GROWTH CORPORATION COM NPV	39	90
	VIRGIN ORBIT HOLDINGS INC COMMON	42	77
	DIGITAL WORLD ACQUISITION CORP	5	75
	EZGO TECHNOLOGIES LTD COM USD0.001	100	67
	Carried Forward:		6,318,749

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Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,318,749
	PROGENITY INC COM	500	66
	YAMANA GOLD INC ISIN #CA98462Y1007	10	57
	SINGLEPOINT INC COM NEW	1,000	51
	ALTERYX INC COM CL A	1	51
	BETA ENERGY CORP COM NEW	125	50
	INNOVATIVE PMT SOLUTIONS INC COM	4,000	47
	VELODYNE LIDAR INC COM	62	46
	NXT-ID INC COM NEW	100	45
	BITFARMS LTD COM NPV ISIN #CA09173B1076	100	44
	THE VALENS COMPANY INC COM NPV (POST	66	44
	SKILLZ INC COM	85	43
	FRANKLIN COVEY CO	1	42
	SOS LIMITED SPON ADS EACH REP 500 CL A	15	41
	VBI VACCINES INC CDA COM NPV	100	39
	BIT DIGITAL INC USD ORD SHS	60	36
	ASCENT SOLAR TECHNOLOGIES INC COM	20	33
	LIGHTNING EMOTORS INC COM	75	27
	ALTALEY MINING CORPORATION COM	75	27
	LEAFBUYER TECHNOLOGIES INC COM	435	24
	MARIN SOFTWARE INC COM NEW	22	22
	CATALYST PHARMACEUTICAL	1	19
	SYROS PHARMACEUTICALS INC	5	18
	REDHILL BIOPHARMA LTD SPON ADS EA REPR	125	18
	FUBOTV INC COM	10	17
	GLOBAL COMPLIANCE APPLICATIONS CORP	1,100	16
	ALTERNET SYSTEMS INC COM NEW	19,085	15
	AMMPower CORP COM NPV	70	15
	AURORA CANNABIS INC COM NPV(POST REV	16	15
	CARVANA CO CL A	3	14
	ARWAY CORP COM NPV ISIN #CA04336A1049	11	12
	ALEAFIA HEALTH INC COM NPV	250	12
	XPENG INC SPON ADS EACH REP 2 CL A ORD	1	10
	CIVITAS RESOURCES INC COM NEW	0	10
	CV SCIENCES INC COM	260	8
	HEXO CORP COM NPV (POST REV SPLIT)	8	8
	MEDMEN ENTERPRISES INC COM NPV	400	6
	SKYE BIOSCIENCE INC COM	255	4
	OPTEC INTL INC COM	4,999	4
	BOTS INC COM	850	3
	BARISTAS COFFEE CO INC COM NEW	650	3
	GREEN ORGANIC DUTCHMAN HLDGS LTD	6	1
	GREENLANE HLDGS INC CL A NEW	3	1
	Total Common Stocks		6,319,813
	PREFERRED STOCKS		
	KEYCORP NEW DEP. SHS PFD F	150	3,117
	AMC ENTERTAINMENT HOLDINGS INC.	2,602	3,669
	Total Preferred Stocks		6,786
	OTHER - OPTIONS		
	CALL (SLB) SCHLUMBERGER LIMITED	50	5,250
	CALL (CLF) CLEVELAND-CLIFFS INC	50	4,700
	CALL (PTEN) PATTERSON-UTI ENERGY	50	4,000
	CALL (PBR) PETROLEO BRASILEIRO	20	2,400
	PUT (NVDA) NVIDIA CORPORATION	1	1,820
	CALL (LPI) LAREDO PETROLEUM INC	25	1,625
	Carried Forward:		19,795

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		19,795
	CALL (LCID) LUCID GROUP INC COM	10	710
	PUT (GOOGL) ALPHABET INC CAP STK	2	534
	CALL (QS) QUANTUMSCAPE CORP	7	497
	CALL (PLUG) PLUG POWER INC	5	480
	PUT (GOOGL) ALPHABET INC CAP STK	1	335
	CALL (LCID) LUCID GROUP INC COM	5	220
	CALL (HPQ) HP INC COM	-1	(1)
	CALL (ROKU) ROKU INC COM CL A	-1	(1)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	CALL (AAL) AMERICAN AIRLINES	-1	(2)
	CALL (EWZ) ISHARES MSCI BRAZIL	-2	(2)
	CALL (GT) GOODYEAR TIRE	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	CALL (KLIC) KULICKE AND SOFFA	-1	(3)
	CALL (AAL) AMERICAN AIRLINES	-3	(3)
	CALL (TNA) DIREXION DAILY SMALL	-3	(3)
	CALL (HPQ) HP INC COM	-2	(4)
	CALL (CMCSA) COMCAST CORP	-4	(4)
	CALL (TUP) TUPPERWARE BRANDS	-1	(4)
	CALL (DISH) DISH NETWORK	-1	(5)
	CALL (XRX) XEROX HOLDINGS CORP	-1	(5)
	CALL (ASPS) ALTISOURCE PORTFOLIO	-1	(5)
	CALL (KLIC) KULICKE AND SOFFA	-1	(6)
	PUT (TNA) DIREXION DAILY SMALL	-2	(6)
	PUT (TNA) DIREXION DAILY SMALL	-2	(8)
	CALL (CMCSA) COMCAST CORP	-2	(8)
	CALL (EWZ) ISHARES MSCI BRAZIL	-1	(8)
	CALL (AEO) AMERICAN EAGLE	-2	(8)
	CALL (XRX) XEROX HOLDINGS CORP	-1	(9)
	CALL (DISH) DISH NETWORK	-2	(10)
	CALL (MOS) MOSAIC CO NEW COM	-2	(10)
	CALL (VFC) V F CORP COM NPV	-1	(10)
	CALL (BWA) BORG WARNER INC COM	-1	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (EWZ) ISHARES MSCI BRAZIL	-1	(11)
	CALL (GES) GUESS INC COM	-1	(11)
	CALL (GES) GUESS INC COM	-1	(15)
	CALL (HLF) HERBALIFE NUTRITION	-1	(15)
	CALL (GDX) VANECK VECTORS ETF	-1	(16)
	PUT (TNA) DIREXION DAILY SMALL	-2	(18)
	CALL (RCII) RENT-A-CENTER INC	-1	(19)
	CALL (CMCSA) COMCAST CORP	-1	(19)
	CALL (DINO) HF SINCLAIR	-1	(19)
	PUT (TNA) DIREXION DAILY SMALL	-2	(20)
	CALL (KLIC) KULICKE AND SOFFA	-1	(22)
	CALL (AAL) AMERICAN AIRLINES	-22	(22)
	CALL (WKHS) WORKHORSE GROUP INC	-25	(25)
	CALL (HLF) HERBALIFE NUTRITION	-1	(25)
	CALL (HPQ) HP INC COM	-1	(28)
	PUT (TNA) DIREXION DAILY SMALL	-2	(30)

Carried Forward:
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22,065

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		22,065
	CALL (AEO) AMERICAN EAGLE	-1	(30)
	CALL (DINO) HF SINCLAIR CORP COM	-6	(30)
	PUT (TNA) DIREXION DAILY SMALL	-2	(32)
	CALL (RCII) RENT-A-CENTER INC	-1	(35)
	PUT (HLF) HERBALIFE NUTRITION	-1	(40)
	PUT (NRG) NRG ENERGY INC	-1	(40)
	CALL (PBF) PBF ENERGY INC COM	-2	(40)
	PUT (TNA) DIREXION DAILY SMALL	-2	(46)
	PUT (EWZ) ISHARES MSCI BRAZIL	-1	(48)
	PUT (TNA) DIREXION DAILY SMALL	-2	(50)
	CALL (AAL) AMERICAN AIRLINES	-10	(50)
	PUT (TNA) DIREXION DAILY SMALL	-2	(50)
	CALL (MOS) MOSAIC CO NEW COM	-1	(50)
	CALL (HYLN) HYLIION HOLDINGS	-5	(50)
	PUT (TNA) DIREXION DAILY SMALL	-2	(52)
	CALL (DISH) DISH NETWORK	-1	(55)
	PUT (TNA) DIREXION DAILY SMALL	-2	(56)
	CALL (EWZ) ISHARES MSCI BRAZIL	-1	(57)
	PUT (VFC) V F CORP COM NPV	-1	(60)
	CALL (XME) SPDR SER TR S&P	-1	(65)
	PUT (SLB) SCHLUMBERGER LIMITED	-1	(70)
	PUT (GES) GUESS INC COM	-1	(70)
	PUT (TNA) DIREXION DAILY SMALL	-2	(72)
	PUT (HPQ) HP INC COM	-1	(72)
	PUT (CMCSA) COMCAST CORP	-1	(75)
	PUT (TNA) DIREXION DAILY SMALL	-2	(80)
	PUT (TNA) DIREXION DAILY SMALL	-2	(80)
	CALL (BWA) BORG WARNER INC COM	-2	(82)
	CALL (NRG) NRG ENERGY INC	-1	(90)
	PUT (SLB) SCHLUMBERGER LIMITED	-1	(91)
	PUT (PBF) PBF ENERGY INC COM	-1	(95)
	PUT (BWA) BORG WARNER INC COM	-1	(95)
	CALL (PBF) PBF ENERGY INC COM	-1	(96)
	PUT (TNA) DIREXION DAILY SMALL	-2	(100)
	PUT (AEO) AMERICAN EAGLE	-1	(104)
	PUT (RCII) RENT-A-CENTER INC	-1	(110)
	PUT (TNA) DIREXION DAILY SMALL	-2	(118)
	PUT (TNA) DIREXION DAILY SMALL	-2	(118)
	CALL (MTCH) MATCH GROUP INC NEW	-2	(120)
	PUT (TNA) DIREXION DAILY SMALL	-2	(130)
	PUT (DINO) HF SINCLAIR	-1	(135)
	CALL (XME) SPDR SER TR S&P	-1	(140)
	CALL (STX) SEAGATE TECHNOLOGY	-1	(143)
	CALL (PBF) PBF ENERGY INC COM	-1	(150)
	PUT (TNA) DIREXION DAILY SMALL	-2	(156)
	CALL (AAL) AMERICAN AIRLINES	-10	(160)
	PUT (TNA) DIREXION DAILY SMALL	-2	(160)
	PUT (TNA) DIREXION DAILY SMALL	-2	(170)
	PUT (TNA) DIREXION DAILY SMALL	-2	(188)
	CALL (TREX) TREX COMPANY INC	-2	(190)
	CALL (FL) FOOT LOCKER INC COM	-1	(205)
	CALL (STX) SEAGATE TECHNOLOGY	-2	(206)
	PUT (MOS) MOSAIC CO NEW COM	-1	(209)
	PUT (TNA) DIREXION DAILY SMALL	-2	(222)
	PUT (TNA) DIREXION DAILY SMALL	-2	(224)
	CALL (FL) FOOT LOCKER INC COM	-1	(240)
	PUT (TNA) DIREXION DAILY SMALL	-2	(260)

Carried Forward:
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16,103

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		16,103
	PUT (KLIC) KULICKE AND SOFFA	-1	(265)
	PUT (TNA) DIREXION DAILY SMALL	-2	(284)
	CALL (SLB) SCHLUMBERGER LIMITED	-1	(460)
	CALL (AAL) AMERICAN AIRLINES	-24	(552)
	PUT (CPNG) COUPANG INC CL A	-5	(555)
	PUT (TNA) DIREXION DAILY SMALL	-2	(1,910)
	Total Options		12,077
	OTHER - RIGHTS/WARRANTS		
	OASIS PETROLEUM INC.	21	1,323
	Total Other		13,400
	Total Investments		289,991,762
	NOTES RECEIVABLE FROM PARTICIPANTS		
		Interest rates range from 3.25% to 6.25% with maturities through 2032	3,439,675
	Total Assets		<u>\$ 293,431,437</u>

Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

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EIN #: 11-2139466
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	MUTUAL FUNDS	SHARES / UNITS	
*	FID 500 INDEX	231,477	\$ 30,814,208
	TRP BLUE CHIP GRTH	270,024	27,950,203
*	FID FREEDOM 2035 K6	1,889,822	23,660,573
*	FID FREEDOM 2030 K6	1,563,180	22,759,906
*	FID FREEDOM 2025 K6	1,492,106	17,397,956
*	FID FREEDOM 2040 K6	1,905,579	16,864,371
*	FID BALANCED K6	1,292,758	15,280,400
*	FID FREEDOM 2045 K6	1,085,734	11,020,195
	NB LG CAP VAL INST	192,899	8,302,378
*	FID FREEDOM 2020 K6	646,472	8,203,728
	NB GENESIS - INST CL	121,788	6,632,575
*	FID FREEDOM 2050 K6	638,673	6,571,944
*	FID EXTD MKT IDX	93,778	5,909,907
	VANG SM CAP IDX ADM	65,335	5,745,527
	MSIF DISCOVERY I	540,525	5,583,621
*	FID CAPITAL & INCOME	508,208	4,584,035
	PIM TOTAL RT INST	495,436	4,191,388
	COL SEL MID CP VL I2	293,080	3,666,428
*	FID INTM TR BD IDX	381,086	3,650,803
*	FID INTL INDEX	68,322	2,814,164
	J H OVERSEAS I	70,801	2,807,975
*	FID FREEDOM 2055 K6	224,581	2,681,493
	VRTS NFJ DIV VAL ADM	243,887	2,473,011
*	VANG TOT BD MKT ADM	244,792	2,320,625
	MFS INTL DIVRSN R6	104,409	2,113,230
	BARON SMALL CAP INST	74,587	1,975,077
	AF EUROPAC GROWTH R6	32,120	1,574,821
*	FID FREEDOM 2010 K6	120,729	1,530,839
*	FID FREEDOM 2015 K6	142,204	1,456,172
*	FID FREEDOM 2060 K6	112,935	1,241,153
	COL SM CAP VAL II I	70,730	1,118,956
*	FID FREEDOM INC K6	57,839	573,187
	INDIA FD INC	38,215	565,957
*	FIDELITY ZERO TOTAL MARKET INDEX	22,282	297,466
*	FID FREEDOM 2005 K6	27,782	289,206
	INVESCO QQQ TR UNIT SER 1	985	262,184
	PUTN INTL CAP OPP Y	6,473	223,328
*	FID FREEDOM 2065 K6	19,922	201,209
	IPATH SER B BBG NAT GAS TR	8,800	194,304
	ABERDEEN STD INVTS ETFS BBRG ALL COMD	7,509	165,642
	VANECK VECTORS ETF TR GOLD MINERS ETF	4,515	129,410
	RISKPRO PFG 30+ FUND CL R	15,475	125,041
	PFG AMERICAN FUNDS GROWTH STRAT CL R	14,154	122,718
	VANGUARD INDEX FDS FORMERLY VANGUARD	295	103,638
	PFG BR EQUITY ESG STRATEGY CL R	7,675	78,748
	PFG SECTOR EQUITY BUS CYCLE STRAT R	6,669	73,893
	ARK ETF TR INNOVATION ETF	2,211	69,068
	ARK ETF TR WEB X.0 ETF	1,771	68,281
	ABERDEEN STD SILVER ETF TR PHYSCL SILVR	2,800	64,344
	GRAYSCALE BITCOIN TR BTC SHS ACCD INVS	7,667	63,559
	GOLDMAN SACHS PHYSICAL GOLD UNIT	3,100	56,079
	ABERDEEN STD GOLD ETF TR PHYSCL SWISS	3,100	54,157
	ISHARES US ETF TR BLOOMBERG ROLL	964	52,561
	DIREXION SHS ETF TR DLY GOLD INDX 2X	1,510	52,060
	AMPLIFY ETF TR YIELDSHARES CWV	1,401	50,234
	RISKPRO 30+ FUND CL R	4,765	49,557

Carried Forward:

256,883,493

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Comtech Telecommunications Corp. 401(k) Plan
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	Brought Forward:		256,883,493
	PFG EQUITY INDEX FOCUSED STRATEGY R	4,329	48,965
	LORD ABBETT BOND DEBENTURE CLASS A	6,272	43,779
	VANGUARD ENERGY	939	42,899
	GRANITESHARES ETF TR BBG COMMD K 1	1,794	40,349
	GLOBAL X FDS S&P 500 COVERED	910	35,845
	J P MORGAN EXCHANGE-TRADED FD	607	33,100
	GLOBAL X FDS RUSSELL 2000	1,700	31,980
	DIREXION SHS ETF TR DAILY SEMICONDUCTOR	2,975	28,770
	DIREXION SHS ETF TR SP BIOTCH BL NEW	4,027	28,471
	SIMON PPTY GRP INC	230	27,020
	SCHWAB STRATEGIC TR US DIVIDEND EQUITY	295	22,297
*	FIDELITY ZERO LARGE CAP INDEX FUND	1,571	21,048
	ISHARES INC MSCI BRAZIL FREE INDEX FU	700	19,579
*	FIDELITY ZERO EXTND MARKET INDEX FUND	1,858	19,546
	GRAYSCALE ETHEREUM TR ETH SHS	3,881	18,474
*	FIDELITY ZERO INTERNATIONAL INDEX	1,854	18,188
	SL GREEN RLTY CORP COM	516	17,388
	FRANKLIN GOLD AND PRECIOUS METALS CL A	1,005	16,913
	S & P 500 DEPOSITORY RECEIPT	44	16,891
	T ROWE PRICE RET 2040 FD	669	16,337
	MEDICAL PPTYS TR INC	1,450	16,153
*	FIDELITY INVESTMENT GRADE	2,195	15,496
	VANGUARD INDEX TR VANGUARD TOTAL STK	76	14,535
	PROSHARES TR PROSHARES ULTRAPRO	411	13,467
	SPDR SER TR S&P METALS & MNG ETF	200	9,962
	VANGUARD WHITEHALL FDS HIGH DIVIDEND	90	9,789
	DIREXION SHS ETF TR SMALL CAP BULL 3X	301	9,540
	GRANITESHARES GOLD TR SHS BEN INT	505	9,115
	ARK ETF TR GENOMIC REVOLUTION MULTI	314	8,853
	VANGUARD BD INDEX FD INC LONG TERM BD	105	7,586
	VANGUARD SCOTTSDALE FDS VANGUARD LONG	119	7,346
	NUVEEN PFD & CONV INCOME FD	1,000	7,280
	EASTERLY GOVT PPTYS INC COM	500	7,135
	NUVEEN PFD & INCOME TERM FD COM	375	6,968
	BLACKROCK FLOATING RATE INCOME	600	6,756
	EATON VANCE FLOATING RATE INCOME TR	600	6,654
	EATON VANCE SR FLOATING RATE TR	600	6,564
	REALTY INCOME CORP (MARYLAND)	100	6,343
	NUVEEN FLOATING RATE INCOME FUND	800	6,336
	NUVEEN FLOATING RATE INCOME OPPORTUNITY	800	6,248
	AGNC INVT CORP COM	600	6,210
	DIREXION SHS ETF TR TECHNOLOGY BULL 3X	280	6,194
	T ROWE PRICE DIVIDEND GROWTH	95	6,079
	ANNALY CAPITAL MANAGEMENT INC COM	285	6,005
*	FIDELITY FREEDOM INDEX 2045 FD	302	5,945
	T ROWE PRICE GLOBAL STOCK	121	5,539
	PROSHARES TR ULTRAPRO SHT QQQ	100	5,415
*	FIDELITY EMERGING MARKETS	167	5,248
*	FIDELITY INT'L GROWTH FUND	317	5,043
*	FIDELITY NASDAQ COMPOSITE INDEX	101	4,120
	ISHARES TRUST MSCI INDIA INDEX FD	99	4,115
	BLACKROCK INCOME TR INC COM NEW	333	4,109
	DIREXION SHS ETF TR DLY SEMICNDTR BR	101	3,973
	BLACKROCK LTD DURATION INCOME TR	300	3,921
	ARK ETF TR FINTECH INNOVA	271	3,863
	VANGUARD SECTOR INDEX FDS VANGUARD	18	3,397

Carried Forward:

257,692,634

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Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		257,692,634
	SPDR GOLD TR GOLD SHS	20	3,393
	INVESCO EXCHANGE TRADED FD TR S&P500	20	3,371
	INVESCO EXCHANGE TRADED FD TR II KBW	227	3,371
	BLACKROCK GLOBAL FLOATING RATE INCOME	300	3,282
	SECTOR SPDR TR SHS BEN INT ENERGY	37	3,239
	PROSPECT ENERGY CORP	457	3,195
	TANGER FACTORY OUTLET CTRS INC	175	3,140
	BLACKROCK CORE BD TR SHS BEN INT	300	3,114
	FRANKLIN TEMPLETON LTD DURATION	500	3,105
	BLACKROCK PFD & EQUITY ADVANTAGE TR	300	3,030
	* FIDELITY MSCI ENERGY INDEX ETF	122	2,910
	ARBOR RLTY TR INC	200	2,638
	SCHWAB STRATEGIC TR US TIPS ETF	50	2,590
	PROSHARES TR ULTRAPRO SHORT S	141	2,371
	LORD ABBETT CONVERTIBLE FD CL A	171	2,068
	ETF MANAGERS TR TIERRA XP LATIN	401	1,710
	NUVEEN MTG OPPORTUNITY TERM FD	100	1,618
	INVESCO EXCHNG TRADED FD TR II	22	1,605
	VANGUARD WORLD FD EXTENDED DURATION	18	1,523
	DIREXION SHS ETF TR DAILY JR GLD MIN	40	1,453
	ADVISORSHARES TR PURE US CANNABIS	201	1,402
	SECTOR SPDR TR SHS BEN INT FINANCIAL	40	1,368
	FRANKLIN TEMPLETON ETF TR FTSE CHINA	54	1,006
	CALAMOS STRATEGIC TOTAL RETURN FD	75	1,005
	ISHARES TRUST MSCI INDIA SMALL CAP	19	967
	* FIDELITY REAL ESTATE INDEX INSTITUTIONAL	61	882
	SPDR INDEX SHS FDS DJ EURO STOXX 50	19	720
	MATTHEWS CHINA SMALL COMPANIES INVESTOR	56	625
	KRANESHARES TR MSCI CHINA ENV	19	510
	GLOBAL X FUNDS AUTONOMOUS AND	24	481
	CROWN CASTLE INTERNATIONAL CORP	3	412
	INVESCO EXCHANGE TRADED FD TR	11	403
	EXCHANGE TRADED CONCEPTS TR BITWISE	103	349
	* FIDELITY CHINA REGION	4	142
	INVESCO EXCHNG TRADED FD TR II S&P	3	126
	ORION OFFICE REIT INC COM	10	85
	Total Mutual Funds		257,755,843
	MONEY MARKET FUNDS		
	* FIDELITY CASH RESERVES	2,648,602	2,648,602
	CERTIFICATES OF DEPOSIT	355,377	355,377
	* FIDELITY GOVERNMENT CASH RESERVES	22,545,952	22,545,952
	Total Money Market Funds		25,549,931
	GOVERNMENT SECURITIES		
	UNITED STATES TREAS SER BONDS	45,000	39,455
	UNITED STATES TREAS SER AN-2025	40,000	38,572
	UNITED STATES TREAS NTS SER D-2032	40,000	37,568
	UNITED STATES TREAS NTS SER X-2027	25,000	24,584
	UNITED STATES TREAS NTS SER AE-2027	20,000	20,092
	UNITED STATES TREAS SER BA-2024	20,000	19,431
	UNITED STATES TREAS SER BF-2023	17,000	16,487
	UNITED STATES TREAS BILLS ZERO CPN	15,000	14,837
	UNITED STATES TREAS BILLS ZERO CPN	14,000	13,977
	UNITED STATES TREAS SER AS-2023	14,000	13,506
	UNITED STATES TREAS SER AT-2025	10,000	9,992

Carried Forward:

248,501

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Schedule Pursuant to Department of Labor Requirements
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EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		248,501
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,822
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,814
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,798
	UNITED STATES TREAS SER BG-2024	10,000	9,791
	UNITED STATES TREAS SER BC-2023	10,000	9,778
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,730
	UNITED STATES TREAS BILLS ZERO CPN	10,000	9,588
	U S TREAS SEC STRIPPED INT PMT	20,000	8,437
	UNITED STATES TREAS BILLS ZERO CPN	8,000	7,960
	UNITED STATES TREAS NTS	8,000	7,916
	UNITED STATES TREASURY NOTE	5,000	4,854
	Total Government Securities		345,989
	COMMON STOCKS		
	APPLE COMPUTER INC NFS LLC IS A MARKET	2,431	315,897
	AMAZON.COM INC NFS LLC IS A MARKET	3,655	306,981
	MICROSOFT CORP NFS LLC IS A MARKET	1,084	259,998
	SAFE BULKERS INC COM ISIN #MHY7388L1039	85,653	249,252
	SHOPIFY INC NPV SUBORDINATED A	6,600	229,086
	AMERICAN AIRLINES GROUP INC COM USD1	11,812	150,249
	OSISKO METALS INC COM NPV	1,000,000	143,900
	ALPHATEC HOLDINGS INC COM NEW	11,584	143,062
	EMERITA RESOURCES CORP COM NPV (POST	250,000	119,000
	TESLA MOTORS INC COM USD0.001	854	105,196
	GOPRO INC. COM USD0.0001 CL A	20,000	99,600
	BAIDU COM INC SPON ADR RESTG ORD SHS CL	850	97,223
	ALPHABET INC CAP STK CL A	935	82,495
	DATADOG INC CL A COM	1,000	73,500
	CHEVRONTXACO CORP	388	69,686
	MGM MIRAGE NFS IS A SPECIALIST	1,972	66,124
	ADVANCED MICRO DEVICES INC	988	64,011
	PROGYNY INC COM	1,900	59,185
	PALANTIR TECHNOLOGIES INC CL	9,155	58,775
	STAR BULK CARRIERS CORP COM	2,993	57,551
	NVIDIA CORP NFS LLC IS A MARKET	390	56,924
	W & T OFFSHORE INC	10,000	55,800
	CVS CORP DEL NFS LLC IS A	550	51,269
	UBER TECHNOLOGIES INC COM	2,050	50,697
	WESTPORT INNOVATIONS INC COM NEW	63,700	49,355
	GAMESTOP CORP NEW CL A	2,640	48,734
	HOME DEPOT INC NFS IS A SPECIALIST	150	47,418
	ADMA BIOLOGICS INC COM USD0.0001	12,100	46,948
	WASTE MANAGEMENT INC NFS LLC IS A	295	46,280
	ALIBABA GROUP HLDG LTD	510	44,926
	CHERNIE ENERGY INC	290	43,561
	BERKSHIRE HATHAWAY INC DEL CL B NEW	137	42,319
	BANK OF AMERICA CORP	1,256	41,613
	CONFLUENT INC CLASS A COM	1,796	39,943
	LILLY ELI & CO NFS IS A SPECIALIST	109	39,885
	UNITED STATES STEEL CORP	1,589	39,795
	PLUG PWR INC COM NEW	3,175	39,275
	LAREDO PETROLEUM INC COM	750	38,565
	HF SINCLAIR CORPORATION COM	700	36,323
	MONOLITHIC PWR SYS INC COM	100	35,402
	ALPHABET INC CAP STK CL C	370	32,827
	INTEL CORP NFS LLC IS A MARKET	1,233	32,593
	Carried Forward:		3,711,223

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		3,711,223
	CLEVELAND CLIFFS INC COM	2,000	32,220
	QUALCOMM INC NFS LLC IS A MARKET	282	30,988
	SOUTHERN COPPER CORP DEL COM	495	29,903
	PRUDENTIAL FINL INC	300	29,838
	EXXON MOBIL CORP NFS IS A SPECIALIST	270	29,746
	CONSOLIDATED EDISON HLDG CO INC	300	28,593
	ARISTA NETWORKS INC COM USD0.0001	231	28,032
	PENN NATL GAMING INC	937	27,825
	INSPIRE MED SYS INC COM	100	25,188
	MICROSTRATEGY INC C L A NEW NFS LLC IS A	177	25,058
	V F CORP	900	24,849
	GENERAL DYNAMICS NFS LLC IS A SPECIAL	100	24,811
	INTERDIGITAL INC PA	500	24,740
	RING ENERGY INC COM	10,000	24,600
	COMCAST CORP NEW CL A	700	24,479
	NANO DIMENSION LTD SPON ADS EA REPR 50	10,546	24,256
	AUTOMATIC DATA PROCESSING INC	100	23,886
	FIVE BELOW INC COM USD0.01	135	23,877
	PFIZER INC NFS IS A SPECIALIST	460	23,587
	PPL CORP	800	23,376
	FISKER INC CL A COM STK	3,200	23,264
	DEVON ENERGY CORP NEW	366	22,505
	JOHNSON & JOHNSON NFS IS A SPECIALIST	127	22,398
	DYNAVAX TECHNOLOGIES CORP COM NEW	2,100	22,344
	GOODYEAR TIRE & RUBBER CO	2,200	22,330
	HP INC COM	825	22,168
	RAYTHEON TECHNOLOGIES CORP	216	21,799
	POSHMARK INC COM CL A	1,200	21,456
	HONEYWELL INTL INC	100	21,430
	JFROG LTD ILS0.01	1,000	21,330
	BLACKBERRY LTD NPV ISIN #CA09228F1036	6,536	21,307
	SEAGATE TECHNOLOGY HLDGS PUB LTD CO	400	21,044
	TG THERAPEUTICS INC COM	1,778	21,034
	PHILLIPS 66 COM	202	20,975
	DRIL QUIP INC NFS IS A SPECIALIST	750	20,378
	MERCK & CO INC NEW COM	180	19,971
	LIVENT CORP COM	1,000	19,870
	BRIDGETOWN HLDGS LTD COM USD0.0001 CL A	2,000	19,820
	PROCTER & GAMBLE CO NFS IS A SPECIALIST	128	19,427
	STIFEL FINL CORP	331	19,347
	J P MORGAN CHASE & CO	144	19,295
	GOLDMAN SACHS GROUP INC	56	19,265
	INTL PAPER CO NFS IS A SPECIALIST	550	19,047
	LUCID GROUP INC COM	2,735	18,680
	INTL BUSINESS MACH NFS IS A SPECIALIST	132	18,609
	TILRAY INC COM CL 2	6,866	18,470
	MASTERCARD INC CL A	53	18,314
	DOW INC COM	351	17,687
	CORNING INC NFS IS A SPECIALIST	550	17,567
	UNITED PARCEL SVC INC	100	17,384
	BRISTOL MYERS SQUIBB NFS LLC IS A	240	17,268
	MCDONALDS CORP NFS IS A SPECIALIST	65	17,173
	MEDICAL MARIJUANA INC COM	2,766,000	16,873
	PHOTRONICS INC FRMLY PHOTRONIC LABS	1,000	16,830
	AXON ENTERPRISE INC COM	100	16,593
	AIRBNB INC COM CL A	192	16,416

Carried Forward:

4,950,743

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Schedule Pursuant to Department of Labor Requirements
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EIN #: 11-2139466
Plan #: 015

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	Brought Forward:		4,950,743
	PBF ENERGY INC COM USD0.001	400	16,312
	BOOKING HLDGS INC COM	8	16,122
	SCHLUMBERGER LIMITED NFS IS A SPECIALIST	300	16,038
	AT&T INC COM	865	15,922
	COCA COLA CO NFS IS A SPECIALIST	250	15,903
	CITIGROUP INC COM NEW	350	15,831
	LOCKHEED MARTIN CORP NFS LLC IS A SPECIAL	32	15,568
	XEROX HOLDINGS CORP COM NEW	1,050	15,330
	PLAYAGS INC COM	3,000	15,300
	WALGREENS BOOTS ALLIANCE INC COM	402	15,032
	NIO INC ADS EACH REP 1 ORD SHS	1,501	14,635
	GUESS ? INC	700	14,483
	GRIFFON CORP	400	14,316
	DISH NETWORK CORP CL A	1,000	14,040
	KULICKE & SOFFA INDS INC	300	13,278
	MOSAIC CO NEW COM	300	13,161
	SPOTIFY TECHNOLOGY S.A. COM EUR0.000625	166	13,106
	NEW YORK COMMUNITY BANCORP	1,500	12,900
	VALERO ENERGY CORP NFS LLC IS A SPECIAL	100	12,686
	T-MOBILE US INC COM USD0.0001	90	12,654
	HERON THERAPEUTICS INC COM	5,000	12,500
	UNITED CONTINENTAL HOLDINGS INC COM	330	12,441
	BORGWARNER INC	300	12,075
	QUANTUMSCAPE CORP COM CL A	2,127	12,060
	COMPASS PATHWAYS PLC UNSPON ADS REP	1,500	12,045
	ALTRIA GROUP INC NFS LLC IS A	250	11,428
	RENT A CENTER INC	500	11,275
	AMERICAN EAGLE OUTFITTERS	800	11,168
	AMC ENTERTAINMENT HOLDINGS INC COM	2,715	11,050
	EVERSOURCE ENERGY COM	131	10,983
	MANULIFE FINL CORP NFS LLC IS A	600	10,704
	BLACKROCK INC NFS LLC IS A	15	10,629
	MORGAN STANLEY DEAN WITTER & CO FRMLY	125	10,628
	GSK PLC SPON ADS EACH REP 2 ORD SHS	302	10,618
	THERMO ELECTRON CORP	19	10,543
	VISA INC COM CL A	50	10,466
	UIPATH INC CL A	822	10,446
	HERBALIFE LTD USD COM SHS	700	10,416
	ALTISOURCE PORTFOLIO SOLUTIONS S A COM	1,100	10,406
	FACEBOOK INC COM USD0.000006 CL A	86	10,349
	GOLAR LNG LTD SHS	450	10,256
	17 EDUCATION &TECH GRP INC SPON ADS	5,000	10,200
	DOVER CORP NFS IS A SPECIALIST	75	10,156
	WAL-MART STORES INC NFS IS A SPECIALIST	71	10,047
	SHELL PLC SPON ADS	176	10,040
	ABBVIE INC COM USD0.01	62	9,943
	MARVELL TECHNOLOGY GROUP LTD COM	254	9,425
	TAIWAN SEMICONDUCTOR MANUFACTURING CO LTD	126	9,401
	JOHNSON CONTROLS INTERNATIONAL PLC	145	9,280
	COSTCO WHOLESALE CORP	20	9,223
	AMGEN INC NFS LLC IS A MARKET	35	9,192
	KINDER MORGAN INC DELAWARE COM USD0.01	500	9,040
	PEPSICO INC NFS IS A SPECIALIST	50	9,033
	MICRON TECHNOLOGY NFS IS A SPECIALIST	176	8,797
	PELOTON INTERACTIVE INC CL A COM	1,100	8,734
	MATCH GROUP INC NEW COM	210	8,713

Carried Forward:

5,617,070

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
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Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
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	Brought Forward:		5,617,070
	CLOVER HEALTH INVESTMENTS CORP COM	9,342	8,683
	PAYCHEX INC NFS LLC IS A MARKET	75	8,667
	FLYHT AEROSPACE SOLUTIONS LTD COM	10,000	8,487
	TRUIST FINL CORP COM	197	8,477
	ABBOTT LABORATORIES NFS IS A SPECIALIST	77	8,467
	TREX INC	200	8,466
	HUNTINGTON BANCSHARES INC COM	600	8,460
	GINKGO BIOWORKS HOLDINGS INC CL A	5,000	8,450
	MODERNA INC COM	47	8,442
	GENERAL MILLS INC NFS LLC IS A	100	8,385
	WORKHORSE GROUP INC COM NEW	5,490	8,345
	WELLS FARGO & CO NEW	200	8,258
	BLUEGREEN VACATIONS HLDG CORP CLASS A	329	8,203
	LEGGETT & PLATT INC	250	8,058
	ROBINHOOD MKTS INC COM CL A	974	7,928
	NIKOLA CORP COM	3,647	7,878
	NGM BIOPHARMACEUTICALS	1,562	7,841
	MEDTRONIC PLC USD0.0001	100	7,772
	ASML HOLDING NV EUR0.09 NY REG 2012	14	7,742
	SYSCO CORP NFS LLC IS A	100	7,645
	HANESBRANDS INC COM	1,200	7,632
	FOOT LOCKER INC	200	7,558
	NOVOCURE LTD COM USD0.00	100	7,335
	UPSTART HLDGS INC COM	550	7,271
	AFLAC INC NFS IS A SPECIALIST	100	7,194
	RIO TINTO PLC SPON ADR	100	7,120
	HYLIION HOLDINGS CORP COMMON STOCK	3,020	7,067
	KEYCORP NEW NFS LLC IS A	400	6,968
	FREYR BATTERY COM USD0.0001	800	6,944
	EVGO INC CL A COM	1,500	6,705
	WILLIAMS COS INC NFS IS A SPECIALIST	200	6,580
	FIFTH THIRD BANCORP	200	6,562
	LATTICE SEMICONDUCTR CORP	100	6,488
	TENCENT HLDGS LIMITED UNSP ADR	150	6,419
	ZEBRA TECHNOLOGIES CORP CL A	25	6,410
	CREDIT SUISSE GRP SPON ADR	2,076	6,312
	BAUSCH HEALTH COMPANIES INC COM	1,000	6,280
	ON SEMICONDUCTOR CRP	100	6,237
	FIRST HORIZON NATL CORP	250	6,125
	ROYAL CARIBBEAN CRUISES LTD	123	6,080
	TELADOC INC COM	256	6,050
	BRITISH AMERICAN TOB SP ADR	150	5,997
	COINBASE GLOBAL INC COM CL A	168	5,934
	VERIZON COMMUNICATIONS	150	5,910
	CITIZENS FINANCIAL GROUP INC COM	150	5,906
	BOYD GAMING CORP	106	5,773
	CAMPBELL SOUP CO	100	5,675
	ENTERGY CORP NEW NFS IS A SPECIALIST	50	5,625
	ENPHASE ENERGY INC COM USD0.00001	21	5,564
	WESTERN UN CO COM	400	5,508
	KELLOGG COMPANY NFS LLC IS A	75	5,343
	DISNEY WALT CO DEL (HOLDING COMPANY)	61	5,340
	RINGCENTRAL INC COM USD0.0001 CL A	150	5,310
	DUPONT DE NEMOURS INC COM	76	5,216
	ATYR PHARMA INC COM NEW	2,350	5,147
	PACKAGING CORP AMER	40	5,116

Carried Forward:

6,006,425

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Comtech Telecommunications Corp. 401(k) Plan
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Schedule Pursuant to Department of Labor Requirements
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	Brought Forward:		6,006,425
	SONOS INC COM	300	5,070
	LUMINAR TECHNOLOGIES INC COM CL A	1,000	4,950
	NORFOLK SOUTHERN CRP NFS LLC IS A	20	4,928
	SOFI TECHNOLOGIES INC COM	1,065	4,910
	UNITEDHEALTH GROUP NFS IS A SPECIALIST	9	4,801
	ZURICH INSURANCE GROUP AG SPON ADR 10	100	4,781
	NEXTERA ENERGY INC COM	56	4,642
	EDISON INTL	72	4,571
	TUPPERWARE CORP NFS IS A SPECIALIST	1,100	4,554
	CANOO INC COM CL A	3,646	4,485
	THE TRADE DESK INC COM CL A	100	4,483
	CORTEVA INC COM	76	4,467
	RUMBLE INC COM CL A	750	4,463
	CARNIVAL CORP PAIRED CTF 1 COM	545	4,393
	KINROSS GOLD CORP NEW COM NO PAR	1,057	4,324
	MONARCH CASINO RESORT INC	55	4,229
	DIGITAL BRANDS GROUP INC COM NEW	1,000	4,220
	PHILIP MORRIS INTL INC COM	42	4,212
	FIRST MAJESTIC SILVER CORP COM	502	4,187
	ROKU INC COM CL A	101	4,111
	KIMBERLY CLARK CORP NFS IS A SPECIALIST	30	4,073
	SURO CAPITAL CORP COM NEW	1,064	4,044
	LIBERTY TRIPADVISOR HLDGS INC COM SER A	6,000	4,018
	SOLAR INTEGRATED ROOFING CORP COM	60,000	4,014
	SEELOS THERAPEUTICS INC COM	5,900	4,006
	LEMONADE INC COM	292	3,995
	BARRICK GOLD CORP NFS IS A SPECIALIST	225	3,863
	VIPSHOP HLDGS LTD SPON ADR EA REPR 2	275	3,751
	ARCHER AVIATION INC COM CL A	2,000	3,740
	UGI CORP NEW	100	3,707
	BGSF INC COM	240	3,678
	TALON METALS CORP SHS CAD	10,000	3,653
	G MEDICAL INNOVATIONS HLDGS	1,100	3,608
	FASTLY INC CL A	440	3,604
	BALLARD PWR SYS INC NEW COM	750	3,593
	FUELCELL ENERGY INC COM	1,290	3,586
	ZOOM VIDEO COMMUNICATIONS INC	53	3,558
	STEEL DYNAMICS INC	36	3,510
	DEERE & COMPANY NFS IS A SPECIALIST	8	3,440
	CABOT OIL & GAS CP CL A	139	3,425
	CALIX INC COM USD0.01	50	3,422
	ARCHER DANIELS MIDLAND	36	3,372
	ROYAL BK OF CANADA	35	3,291
	ROGERS COMMUNTS INC CL B	70	3,279
	ON HLDG AG NAMEN AKT A	191	3,278
	NRG ENERGY INC COM NEW	100	3,182
	HYZON MOTORS INC COM CL A	2,020	3,131
	ALASKA AIR GROUP INC NFS IS A SPECIALIST	70	3,006
	ANHEUSER-BUSCH INBEV ADR EAH REP 1 ORD	50	3,002
	HALEON PLC SPON ADS EACH REP 2 ORD SHS	375	3,000
	BANK NT BUTTERFIELD COM BMD0.01(POST REV	100	2,981
	TEGNA INC COM	140	2,967
	DELTA AIR LINES INC DEL COM NEW	90	2,957
	BOEING CO NFS IS A SPECIALIST	15	2,857
	CRISPR THERAPEUTICS AG COM CHF0.03	70	2,846
	CONSTELLATION BRANDS INC CL A	12	2,790

Carried Forward:

6,221,433

See independent auditors' report

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,221,433
	NEWELL RUBBERMAID INC	200	2,616
	ALTIMUNE INC COM NEW	155	2,550
	REDFIN CORP COM	600	2,544
	BED BATH & BEYOND INC	1,000	2,510
	CAESARS ENTERTAINMENT INC	60	2,496
	SAMSARA INC COM CL A	200	2,486
	FEDEX CORP NFS LLC IS A	14	2,425
	SOUTHWEST AIRLNS CO NFS LLC IS A SPECIAL	70	2,357
	NORWEGIAN CRUISE LINE HLDGS LTD COM	190	2,326
	RIVIAN AUTOMOTIVE INC COM CL A	124	2,285
	NEWTEK BUSINESS SVCS INC	131	2,137
	OLLIES BARGAIN OUTLT HLDGS INC COM	45	2,127
	KRAFT HEINZ CO COM	50	2,036
	NOKIA CORP ADR NFS IS A SPECIALIST	433	2,010
	AMERICAN GREEN INC COM NEW	1,800,000	1,980
	ALPHA LITHIUM CORPORATION COM NPV	2,500	1,956
	ORGANOGENESIS HLDGS INC COM	700	1,883
	SYLVAMO CORP COMMON STOCK	36	1,749
	LORDSTOWN MOTORS CORP COM CL A	1,500	1,710
	TAKEDA PHARMACEUTICAL CO	108	1,690
	ARK RESTAURANTS CORP	102	1,690
	RESMED INC	8	1,686
	MELCO PBL ENTMTNT LTD ADR	145	1,668
	CAPSTONE TURBINE CORP COM	1,100	1,595
	FORWARDLY INC COM	81,000	1,539
	CLEANSARK INC COM NEW	729	1,487
	AMPLITECH GROUP INC COM NEW	665	1,410
	WARNER BROS DISCOVERY INC COM	145	1,375
	CHARGEPOINT HOLDINGS INC COM CL A	140	1,334
	OCUGEN INC COM	1,000	1,300
	FORD MTR CO DEL COM	103	1,203
	HEMP INC COM NEW	2,915,000	1,166
	OMEROS CORP WASHINGTON	500	1,130
	SUNHYDROGEN INC COM	43,800	1,104
	MARATHON DIGITAL HOLDINGS INC COM	300	1,026
	HAWAIIAN HLDGS INC	100	1,026
	OKTA INC CL A	15	1,025
	CLEAN ENERGY FUELS CORP	194	1,009
	SUNRUN INC COM	40	961
	DADA NEXUS LTD SPON EACH ADS REP 4 ORD	137	958
	OLAPLEX HLDGS INC COM	171	891
	NVENT ELECTRIC PLC COM USD0.01 WI	23	885
	DOCUSIGN INC COM	15	831
	BARCLAYS PLC ADR	106	828
	PAYPAL HLDGS INC COM	11	819
	RIOT BLOCKCHAIN INC COM	237	803
	ARES STRATEGIC MINING INC COM NPV	4,450	788
	INOVIO PHARMACEUTICALS INC	500	780
	VOYAGER DIGITAL LTD COM &VAR VTG SHS	31,219	759
	INDIE SEMICONDUCTOR INC CLASS A COM	130	758
	INVITAE CORP COM ISIN #US46185L1035	400	744
	NIKE INC CLASS B NFS IS A SPECIALIST	6	709
	VIRGIN GALACTIC HOLDINGS INC COM	200	696
	ASANA INC CL A	50	689
	BIONANO GENOMICS INC COM	450	657
	STRAN &COMPANY INC COMMON STOCK	500	630

Carried Forward:

6,303,265

See independent auditors' report

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,303,265
	CELLEX THERAPEUTICS INC NEW COM NEW	14	624
	ROOT INC CL A NEW	138	620
	CHEMOURS CO COM	20	612
	PINTEREST INC CL A	25	607
	SEQUANS COMMUNICATIONS SPON	170	564
	HUMBL INC COM	59,534	560
	CLOVIS ONCOLOGY INC COM USD0.001	10,000	527
	GRAYSCALE DIGITAL LAR CAP FUND LLC	135	517
	MICROVISION INC DEL COM NEW	209	491
	EXP RLTY INTL CORP COM	42	466
	OFFERPAD SOLUTIONS INC COM CL A	1,000	461
	PREVECEUTICAL MEDICAL INC COM NPV	25,000	460
	AXT INC NFS LLC IS A MARKET	100	438
	CURALEAF HOLDINGS INC SUB VTG SHS	100	430
	CARRIER GLOBAL CORPORATION COM	9	375
	FANNIE MAE NFS IS A SPECIALIST	1,000	353
	WRAP TECHNOLOGIES INC COM	185	313
	CANADA NICKEL CO INC COM	200	303
	ORGANIGRAM HLDGS INC COM NPV	366	293
	MULLEN AUTOMOTIVE INC COM	1,000	286
	BETTERWARE DE MEXICO S A P I DE C V SHS	44	285
	MATTERPORT INC COM CL A	100	280
	INSEEGO CORP COM	330	278
	KYNDRYL HLDGS INC COMMON STOCK	25	278
	TRANS GLOBAL GROUP INC COM	250,000	275
	PAYSAFE LTD COM USD0.001(POST REV	19	264
	SHIFT TECHNOLOGIES INC CL A	1,764	263
	IDEANOMICS INC COM	1,550	254
	SQUARE INC CL A	4	251
	SNAP INC CL A	25	224
	ORGANON & CO COMMON STOCK	8	223
	NEXTDOOR HOLDINGS INC COM CL A	100	206
	FIVERR INTERNATIONAL LTD COM NPV	7	204
	MOGO INC COM NPV ISIN #CA60800C1095	375	198
	META MATERIALS INC COM	155	184
	NEXTECH AR SOLUTIONS CORP COM NPV	300	173
	OASIS PETROLEUM INC COM	1	170
	TWILIO INC CL A	3	170
	JUMIA TECHNOLOGIES AG SPON ADS EACH REP	50	161
	NCINO INC COM	6	159
	UNRIVALED BRANDS INC COM	11,000	154
	ENZOLYTICS INC COM	4,000	148
	COMSOVEREIGN HLDG CORP COM NEW	2,000	143
	THERAPEUTIC SOLUTIONS INTL INC	20,000	120
	BSQUARE CORP COM NEW	100	113
	ACELRX PHARMACEUTICALS INC	50	113
	ENERGIOUS CORP COM USD0.001	125	105
	ADVANCED HUMAN IMAGING LTD ADS EACH	250	103
	CONTEXTLOGIC INC COM CL A	205	100
	RENALYTIX AI PLC SPON ADS EACH REP 2	50	94
	MARQETA INC CLASS A COM	15	92
	CORE SCIENTIFIC INC CLASS A COM	1,200	90
	CANOPY GROWTH CORPORATION COM NPV	39	90
	VIRGIN ORBIT HOLDINGS INC COMMON	42	77
	DIGITAL WORLD ACQUISITION CORP	5	75
	EZGO TECHNOLOGIES LTD COM USD0.001	100	67

Carried Forward:

6,318,749

See independent auditors' report

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		6,318,749
	PROGENITY INC COM	500	66
	YAMANA GOLD INC ISIN #CA98462Y1007	10	57
	SINGLEPOINT INC COM NEW	1,000	51
	ALTERYX INC COM CL A	1	51
	BETA ENERGY CORP COM NEW	125	50
	INNOVATIVE PMT SOLUTIONS INC COM	4,000	47
	VELODYNE LIDAR INC COM	62	46
	NXT-ID INC COM NEW	100	45
	BITFARMS LTD COM NPV ISIN #CA09173B1076	100	44
	THE VALENS COMPANY INC COM NPV (POST	66	44
	SKILLZ INC COM	85	43
	FRANKLIN COVEY CO	1	42
	SOS LIMITED SPON ADS EACH REP 500 CL A	15	41
	VBI VACCINES INC CDA COM NPV	100	39
	BIT DIGITAL INC USD ORD SHS	60	36
	ASCENT SOLAR TECHNOLOGIES INC COM	20	33
	LIGHTNING EMOTORS INC COM	75	27
	ALTALEY MINING CORPORATION COM	75	27
	LEAFBUYER TECHNOLOGIES INC COM	435	24
	MARIN SOFTWARE INC COM NEW	22	22
	CATALYST PHARMACEUTICAL	1	19
	SYROS PHARMACEUTICALS INC	5	18
	REDHILL BIOPHARMA LTD SPON ADS EA REPR	125	18
	FUBOTV INC COM	10	17
	GLOBAL COMPLIANCE APPLICATIONS CORP	1,100	16
	ALTERNET SYSTEMS INC COM NEW	19,085	15
	AMMPOWER CORP COM NPV	70	15
	AURORA CANNABIS INC COM NPV(POST REV	16	15
	CARVANA CO CL A	3	14
	ARWAY CORP COM NPV ISIN #CA04336A1049	11	12
	ALEAFIA HEALTH INC COM NPV	250	12
	XPENG INC SPON ADS EACH REP 2 CL A ORD	1	10
	CIVITAS RESOURCES INC COM NEW	0	10
	CV SCIENCES INC COM	260	8
	HEXO CORP COM NPV (POST REV SPLIT)	8	8
	MEDMEN ENTERPRISES INC COM NPV	400	6
	SKYE BIOSCIENCE INC COM	255	4
	OPTEC INTL INC COM	4,999	4
	BOTS INC COM	850	3
	BARISTAS COFFEE CO INC COM NEW	650	3
	GREEN ORGANIC DUTCHMAN HLDGS LTD	6	1
	GREENLANE HLDGS INC CL A NEW	3	1
	Total Common Stocks		6,319,813
	PREFERRED STOCKS		
	KEYCORP NEW DEP. SHS PFD F	150	3,117
	AMC ENTERTAINMENT HOLDINGS INC.	2,602	3,669
	Total Preferred Stocks		6,786
	OTHER - OPTIONS		
	CALL (SLB) SCHLUMBERGER LIMITED	50	5,250
	CALL (CLF) CLEVELAND-CLIFFS INC	50	4,700
	CALL (PTEN) PATTERSON-UTI ENERGY	50	4,000
	CALL (PBR) PETROLEO BRASILEIRO	20	2,400
	PUT (NVDA) NVIDIA CORPORATION	1	1,820
	CALL (LPI) LAREDO PETROLEUM INC	25	1,625
	Carried Forward:		19,795

See independent auditors' report

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		19,795
	CALL (LCID) LUCID GROUP INC COM	10	710
	PUT (GOOGL) ALPHABET INC CAP STK	2	534
	CALL (QS) QUANTUMSCAPE CORP	7	497
	CALL (PLUG) PLUG POWER INC	5	480
	PUT (GOOGL) ALPHABET INC CAP STK	1	335
	CALL (LCID) LUCID GROUP INC COM	5	220
	CALL (HPQ) HP INC COM	-1	(1)
	CALL (ROKU) ROKU INC COM CL A	-1	(1)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	CALL (AAL) AMERICAN AIRLINES	-1	(2)
	CALL (EWZ) ISHARES MSCI BRAZIL	-2	(2)
	CALL (GT) GOODYEAR TIRE	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	PUT (TNA) DIREXION DAILY SMALL	-2	(2)
	CALL (KLIC) KULICKE AND SOFFA	-1	(3)
	CALL (AAL) AMERICAN AIRLINES	-3	(3)
	CALL (TNA) DIREXION DAILY SMALL	-3	(3)
	CALL (HPQ) HP INC COM	-2	(4)
	CALL (CMCSA) COMCAST CORP	-4	(4)
	CALL (TUP) TUPPERWARE BRANDS	-1	(4)
	CALL (DISH) DISH NETWORK	-1	(5)
	CALL (XRX) XEROX HOLDINGS CORP	-1	(5)
	CALL (ASPS) ALTISOURCE PORTFOLIO	-1	(5)
	CALL (KLIC) KULICKE AND SOFFA	-1	(6)
	PUT (TNA) DIREXION DAILY SMALL	-2	(6)
	PUT (TNA) DIREXION DAILY SMALL	-2	(8)
	CALL (CMCSA) COMCAST CORP	-2	(8)
	CALL (EWZ) ISHARES MSCI BRAZIL	-1	(8)
	CALL (AEO) AMERICAN EAGLE	-2	(8)
	CALL (XRX) XEROX HOLDINGS CORP	-1	(9)
	CALL (DISH) DISH NETWORK	-2	(10)
	CALL (MOS) MOSAIC CO NEW COM	-2	(10)
	CALL (VFC) V F CORP COM NPV	-1	(10)
	CALL (BWA) BORG WARNER INC COM	-1	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (AAL) AMERICAN AIRLINES	-10	(10)
	CALL (EWZ) ISHARES MSCI BRAZIL	-1	(11)
	CALL (GES) GUESS INC COM	-1	(11)
	CALL (GES) GUESS INC COM	-1	(15)
	CALL (HLF) HERBALIFE NUTRITION	-1	(15)
	CALL (GDV) VANECK VECTORS ETF	-1	(16)
	PUT (TNA) DIREXION DAILY SMALL	-2	(18)
	CALL (RCII) RENT-A-CENTER INC	-1	(19)
	CALL (CMCSA) COMCAST CORP	-1	(19)
	CALL (DINO) HF SINCLAIR	-1	(19)
	PUT (TNA) DIREXION DAILY SMALL	-2	(20)
	CALL (KLIC) KULICKE AND SOFFA	-1	(22)
	CALL (AAL) AMERICAN AIRLINES	-22	(22)
	CALL (WKHS) WORKHORSE GROUP INC	-25	(25)
	CALL (HLF) HERBALIFE NUTRITION	-1	(25)
	CALL (HPQ) HP INC COM	-1	(28)
	PUT (TNA) DIREXION DAILY SMALL	-2	(30)

Carried Forward:
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22,065

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		22,065
	CALL (AEO) AMERICAN EAGLE	-1	(30)
	CALL (DINO) HF SINCLAIR CORP COM	-6	(30)
	PUT (TNA) DIREXION DAILY SMALL	-2	(32)
	CALL (RCII) RENT-A-CENTER INC	-1	(35)
	PUT (HLF) HERBALIFE NUTRITION	-1	(40)
	PUT (NRG) NRG ENERGY INC	-1	(40)
	CALL (PBF) PBF ENERGY INC COM	-2	(40)
	PUT (TNA) DIREXION DAILY SMALL	-2	(46)
	PUT (EWZ) ISHARES MSCI BRAZIL	-1	(48)
	PUT (TNA) DIREXION DAILY SMALL	-2	(50)
	CALL (AAL) AMERICAN AIRLINES	-10	(50)
	PUT (TNA) DIREXION DAILY SMALL	-2	(50)
	CALL (MOS) MOSAIC CO NEW COM	-1	(50)
	CALL (HYLN) HYLIION HOLDINGS	-5	(50)
	PUT (TNA) DIREXION DAILY SMALL	-2	(52)
	CALL (DISH) DISH NETWORK	-1	(55)
	PUT (TNA) DIREXION DAILY SMALL	-2	(56)
	CALL (EWZ) ISHARES MSCI BRAZIL	-1	(57)
	PUT (VFC) V F CORP COM NPV	-1	(60)
	CALL (XME) SPDR SER TR S&P	-1	(65)
	PUT (SLB) SCHLUMBERGER LIMITED	-1	(70)
	PUT (GES) GUESS INC COM	-1	(70)
	PUT (TNA) DIREXION DAILY SMALL	-2	(72)
	PUT (HPQ) HP INC COM	-1	(72)
	PUT (CMCSA) COMCAST CORP	-1	(75)
	PUT (TNA) DIREXION DAILY SMALL	-2	(80)
	PUT (TNA) DIREXION DAILY SMALL	-2	(80)
	CALL (BWA) BORG WARNER INC COM	-2	(82)
	CALL (NRG) NRG ENERGY INC	-1	(90)
	PUT (SLB) SCHLUMBERGER LIMITED	-1	(91)
	PUT (PBF) PBF ENERGY INC COM	-1	(95)
	PUT (BWA) BORG WARNER INC COM	-1	(95)
	CALL (PBF) PBF ENERGY INC COM	-1	(96)
	PUT (TNA) DIREXION DAILY SMALL	-2	(100)
	PUT (AEO) AMERICAN EAGLE	-1	(104)
	PUT (RCII) RENT-A-CENTER INC	-1	(110)
	PUT (TNA) DIREXION DAILY SMALL	-2	(118)
	PUT (TNA) DIREXION DAILY SMALL	-2	(118)
	CALL (MTCH) MATCH GROUP INC NEW	-2	(120)
	PUT (TNA) DIREXION DAILY SMALL	-2	(130)
	PUT (DINO) HF SINCLAIR	-1	(135)
	CALL (XME) SPDR SER TR S&P	-1	(140)
	CALL (STX) SEAGATE TECHNOLOGY	-1	(143)
	CALL (PBF) PBF ENERGY INC COM	-1	(150)
	PUT (TNA) DIREXION DAILY SMALL	-2	(156)
	CALL (AAL) AMERICAN AIRLINES	-10	(160)
	PUT (TNA) DIREXION DAILY SMALL	-2	(160)
	PUT (TNA) DIREXION DAILY SMALL	-2	(170)
	PUT (TNA) DIREXION DAILY SMALL	-2	(188)
	CALL (TREX) TREX COMPANY INC	-2	(190)
	CALL (FL) FOOT LOCKER INC COM	-1	(205)
	CALL (STX) SEAGATE TECHNOLOGY	-2	(206)
	PUT (MOS) MOSAIC CO NEW COM	-1	(209)
	PUT (TNA) DIREXION DAILY SMALL	-2	(222)
	PUT (TNA) DIREXION DAILY SMALL	-2	(224)
	CALL (FL) FOOT LOCKER INC COM	-1	(240)
	PUT (TNA) DIREXION DAILY SMALL	-2	(260)

Carried Forward:

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16,103

Comtech Telecommunications Corp. 401(k) Plan
December 31, 2022

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

EIN #: 11-2139466
Plan #: 015

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Brought Forward:		16,103
	PUT (KLIC) KULICKE AND SOFFA	-1	(265)
	PUT (TNA) DIREXION DAILY SMALL	-2	(284)
	CALL (SLB) SCHLUMBERGER LIMITED	-1	(460)
	CALL (AAL) AMERICAN AIRLINES	-24	(552)
	PUT (CPNG) COUPANG INC CL A	-5	(555)
	PUT (TNA) DIREXION DAILY SMALL	-2	(1,910)
	Total Options		12,077
	OTHER - RIGHTS/WARRANTS		
	OASIS PETROLEUM INC.	21	1,323
	Total Other		13,400
	Total Investments		289,991,762
	NOTES RECEIVABLE FROM PARTICIPANTS		
		Interest rates range from 3.25% to 6.25% with maturities through 2032	3,439,675
	Total Assets		<u>\$ 293,431,437</u>

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