

Comtech Telecommunications Corp.

Charter of the Executive Compensation Committee of the Board of Directors

As of September 23, 2014



Purpose

The purpose of the Executive Compensation Committee (the "ECC") of the Board of Directors (the "Board") of Comtech Telecommunications Corp. ("Comtech" or the "Company") is:

- To assist the Board in developing and implementing the Company's compensation policies.
- To assist the Board in determining the compensation to be paid to the Chief Executive Officer (the "CEO") and the Company's other executive officers.
- To oversee the establishment and administration of compensation and benefits programs for employees and other service providers.
- To provide an "*Executive Compensation Committee Report*" for inclusion in the Company's proxy statement for its Annual Meeting of Stockholders, or other appropriate disclosure document to be filed with the Securities and Exchange Commission (the "SEC").
- To perform such other duties and responsibilities enumerated in this Charter or otherwise assigned to the Committee.

The Executive Compensation Committee also constitutes Comtech's Stock Option Committee, which administers the Company's stock option plan(s).

Authorization

By this Charter, the Board authorizes the ECC, to the fullest extent permitted under the Delaware General Corporation Law and the Company's Certificate of Incorporation and By-Laws, to exercise the powers of the Board in matters relating to compensation or otherwise within the scope of this Charter. The Committee shall have such extended authority with respect to the business and affairs of the Company as may be conferred by any other resolution, plan or other arrangement adopted or approved by the Board. The Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to anyone in the Company.

As provided for in the Company's Corporate Governance Policies and Guidelines, as discussed in more detail below, the ECC shall have the authority to retain and discharge independent advisors as the ECC deems necessary, including the sole authority to approve the advisors' fees.

Membership and Procedures

Membership and Appointments

Members of the ECC shall be appointed by the Board. The ECC shall be composed of such number of Directors as shall be determined from time to time by the Board. The ECC shall make recommendations to the Board concerning the number of members and composition of the ECC. A Member of the ECC shall serve until he or she ceases to be a Director, provided that the Board may remove a member from the ECC at any time and without a replacement.

Chairperson

A chairperson of the ECC (the "Chairperson") may be designated by the Board. In the absence of such designation, the members of the ECC may designate the Chairperson by majority vote of the full ECC. The Chairperson shall determine the agenda, the frequency and the length of meetings, which includes the authority to call a special meeting upon notice given to each member.

Secretary

The ECC may appoint a Secretary whose duties and responsibilities shall be to keep records of the proceedings of the ECC for the purposes of reporting ECC activities to the Board and to perform all other duties as may from time to time be assigned to him or her by the ECC, or otherwise at the direction of an ECC member. The Secretary need not be a Director.

Independence

As required by applicable law or rule established by NASDAQ, each member of the ECC shall meet the objective test of "independence" which has been established by the Board and, in the absence of such test, the Board shall make an individual determination that a Director is independent within the meaning of any such law or rule established by NASDAQ and applicable to the ECC. In affirmatively determining the independence of any Director who will serve as a member of the ECC, the Board must consider all factors specifically relevant to determining whether a Director has a relationship to the Company which is material to that Director's ability to be independent from management in connection with the duties of an ECC member, including, but not limited to:

- the source of compensation of such Director, including any consulting, advisory or other compensatory fee paid by the Company to such Director; and
- whether such Director is affiliated with the Company, a subsidiary of the Company or an affiliate of a subsidiary of the Company.

In addition, the Board intends that members of the ECC or a duly constituted subcommittee qualify as "Non-Employee Directors" under Rule 16b-3 of the Securities Exchange Act of 1934 and as "outside directors" under Section 162(m) of the Internal Revenue Code. Each member of the ECC shall have sufficient knowledge and familiarity in the area of compensation practices and policies to discharge the duties and responsibilities as a member of the ECC. The foregoing notwithstanding, no action of the ECC shall be void or deemed to be without authority solely because of a failure of any member to meet the qualification requirements of this paragraph.

Meetings

At any meeting, a majority of the members of the ECC shall constitute a quorum, and decisions shall be made by act of a majority of the members present at a meeting. Participation in meetings by telephone or other interactive means is permitted. The Chief Executive Officer ("CEO") and other executive officers, employees and professional persons may attend meetings, but all or part of at least one meeting per year will be conducted with no officers or employees present (this may be a joint meeting with the independent members of the Board of Directors).

Delegation

The ECC may, by resolution passed by a majority of the ECC, designate one or more subcommittees, each subcommittee to consist of one or more members of the ECC. Any such subcommittee, to the extent provided in the resolutions of the ECC and to the extent not limited by applicable law or listing standard, shall have and may exercise all the powers and authority of the ECC, provided that such subcommittee shall be subject to the terms of this Charter. Each subcommittee shall have such name as may be determined from time to time by resolution adopted by the ECC. Each subcommittee shall keep regular minutes of its meetings and report the same to the ECC or the Board when required.

In addition, the ECC has delegated to the CEO authority to establish compensation policies and terms for employees who are not executive officers of the Company (as defined in SEC Rule 3b-7 and other applicable SEC rules). Such delegation is specifically ratified and approved, subject to the ECC's continuing oversight. Authority with respect to ministerial duties of the ECC, including day-to-day administration of compensation and benefit plans, may be performed by officers and employees of the Company in accordance with the terms of plans, ECC resolutions and other directions given by the ECC.

Authority to Retain and Oversee the Work of Advisors

In the course of its duties, the ECC shall have authority, in its sole discretion, to retain or obtain the advice of any compensation consultant, legal counsel and other advisor, as the ECC deems advisable. The ECC shall be directly responsible for the appointment, compensation and oversight of the work of any compensation consultant, legal counsel and other advisor retained by the ECC. The Company must provide for appropriate funding, as determined by the ECC, for payment of reasonable compensation to a compensation consultant, legal counsel or any other advisor retained by the ECC.

The ECC may select, or receive advice from, a compensation consultant, legal counsel or other advisor, only after taking into consideration the following factors:

- the provision of other services to the Company by the person that employs the compensation consultant, legal counsel or other advisor;
- the amount of fees received from the Company by the person that employs the compensation consultant, legal counsel or other advisor, as a percentage of the total revenue of the person that employs the compensation consultant, legal counsel or other advisor;
- the policies and procedures of the person that employs the compensation consultant, legal counsel or other advisor that are designed to prevent conflicts of interest;
- any business or personal relationship of the compensation consultant, legal counsel or other advisor with a member of the ECC;
- any stock of the Company owned by the compensation consultant, legal counsel or other advisor; and
- any business or personal relationship of the compensation consultant, legal counsel, other advisor or the person employing the advisor with an Executive Officer of the Company.

The foregoing shall not be construed: (i) to require the ECC to implement or act consistently with the advice or recommendations of the compensation consultant, legal counsel or other advisor to the ECC; (ii) to affect the ability or obligation of the ECC to exercise its own judgment in fulfillment of the duties of the ECC; or (iii) to require a compensation consultant, legal counsel or other compensation advisor to be independent, only that the ECC consider the enumerated independence factors before selecting, or receiving advice from, a compensation advisor. The ECC may select, or receive advice from, any compensation advisors it prefers, including ones that are not independent, after considering the six independence factors outlined above.

For purposes of this Rule, the ECC is not required to conduct an independence assessment for a compensation advisor that acts in a role limited to the following activities for which no disclosure is required under Item 407(e)(3)(iii) of SEC Regulation S-K: (a) consulting on any broad-based plan that does not discriminate in scope, terms, or operation, in favor of executive officers or Directors of the Company, and that is available generally to all salaried employees; and/or (b) providing information that either is not customized for a particular issuer or that is customized based on parameters that are not developed by the advisor, and about which the advisor does not provide advice.

Evaluation

The ECC shall undertake an annual evaluation assessing its performance with respect to its purposes and its duties set forth in this Charter, which such evaluation shall be reported to the Board.

Duties and Responsibilities

The duties and responsibilities listed below shall be the common recurring duties and responsibilities of the ECC in carrying out its functions. These duties and responsibilities are set forth in this Charter as a guide to the ECC, with the understanding that the ECC may alter or supplement them as appropriate under the circumstances and to the extent permitted by applicable law or listing standard. The ECC will, in the ordinary course, refer material decisions to the Board. However, the ECC retains authority to act independently when: doing so is necessary to meet regulatory requirements; circumstances require prompt action; the Board has so directed the ECC to act independently; or acting on an immaterial matter.

- Determine the compensation of the CEO, including salary, non-equity incentives and equity-based or other long-term incentive awards, and other compensation and benefits. In this regard, the ECC should:
 - Review and approve Company goals and objectives relevant to compensation of the CEO, in particular any pre-set goals and objectives intended to qualify portions of such compensation as “performance-based compensation” under Section 162(m) of the Internal Revenue Code;
 - Evaluate the CEO’s performance, including in relation to the level of achievement of the pre-set Company goals and objectives;
 - In the case of long-term compensation, consider the Company’s performance and stockholder return;
 - Determine whether pre-set performance objectives and other conditions of earning and payment of compensation have been met (these determinations shall be written to the extent required under Code Section 162(m)); and
 - Consider such other factors and circumstances as the ECC may deem relevant.
- Determine the compensation of the Company’s executive officers other than the CEO, based on the ECC’s evaluation of the performance of the Company and individual business units and departments, and the performance of the executive officer in light of pre-set Company, business unit, departmental or individual goals and objectives, information regarding competitive compensation, and such other factors and circumstances as the ECC may deem relevant. The ECC shall determine whether any such compensation shall be qualified under Code Section 162(m).
- Establish, revise and administer equity-based compensation plans.
- Establish, revise and administer all other compensation and benefit plans, policies, programs, contracts and arrangements for employees and other service providers. This includes authority to negotiate or implement employment agreements and consulting contracts, severance and termination agreements, change-in-control agreements, health and welfare benefits, insurance protections, and other benefits of any type, including perquisites and expense account policies.
- Establish, revise and administer all other policies reasonably related to compensation and employment, including guidelines mandating ownership of Company stock by officers and directors, policies regarding the recoupment of compensation paid based on erroneous reported financial results or in other circumstances, and policies imposing restrictions on activities of former employees for the protection of the Company.

Other ECC Responsibilities

The ECC shall perform the following additional functions.

- Annually, review and discuss with management the Company's disclosure to be made in the Compensation Discussion and Analysis ("CD&A") and determine whether to recommend to the Board that such CD&A be included in the Company's proxy statement, and produce an annual report setting forth such recommendation to be published in the Company's proxy statement or such other report as may be required in compliance with then applicable SEC rules and regulations and relevant listing authority.
- Review and reassess the adequacy of this Charter periodically. The ECC shall submit proposed revisions to the Charter to the Nominating and Governance Committee and to the Board for approval, and have the Charter published by the Company in accordance with SEC regulations.
- Maintain minutes of meetings and periodically report to the Board on significant actions and findings.

Other Provisions

The ECC may diverge from the specific activities outlined in this Charter as appropriate if circumstances or regulatory requirements change. In addition to these activities, the ECC may perform such other functions as necessary or appropriate under applicable laws, regulations, NASDAQ rules, the Company's Certificate of Incorporation and By-Laws, and resolutions and other directives of the Board. This Charter is in all respects subject and subordinate to the Company's Certificate of Incorporation and By-Laws, resolutions of the Board and applicable provisions of the Delaware General Corporation Law. This Charter and any provision contained herein may be amended or repealed by the Board.

Approved: Board of Directors

Date: September 23, 2014