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February 19, 2016

Washington Utilities and Transportation Commission
PO Box 47250
Olympia, WA 98504-7250

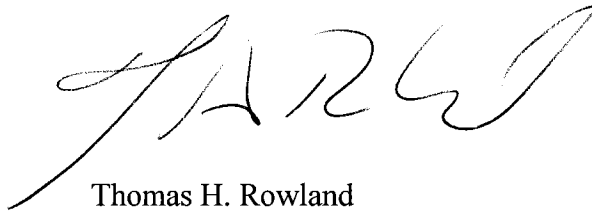
Re: NOTICE OF ACQUISITION

Dear Sir or Madam:

Enclosed please find an Original and one (1) copy of the Notice of Acquisition of Comtech Telecommunications Corp. ("Comtech") and TeleCommunication Systems, Inc. ("TCS") and its wholly owned subsidiary, NextGen Communications, Inc. Please date-stamp the extra copy of the Notice and return it to our office in the enclosed postage-prepaid envelope.

Please do not hesitate to contact me should you have any questions.

Sincerely,



Thomas H. Rowland

Counsel for Comtech Telecommunications Corp. and TeleCommunication Systems, Inc.

THR/ac
enclosures

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