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August 18, 2016

VIA U.S. MAIL

Virgil Santos
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, Washington 98504

Re: February 19, 2016 Notice of Acquisition of TeleCommunication Systems, Inc. and Comtech Telecommunications Corp.

Dear Mr. Santos:

On February 19, 2016 TeleCommunication Systems, Inc. ("TCS") and Comtech Telecommunications Corp. ("Comtech") provided notice to the Washington Utilities and Transportation Commission ("Commission") regarding an Agreement and Plan of Merger ("Agreement") in which Comtech agreed to purchase all outstanding shares of capital stock of TCS. The purpose of this letter is to inform the Commission that the Agreement was consummated on February 23, 2016.

Please do not hesitate to contact our office with any questions.

Sincerely,



Thomas H. Rowland

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

THR/ac

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