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UTAH PUBLIC
SERVICE COMMISSION
2016 FEB 23 A 10:31

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February 18, 2016

Utah Public Service Commission
Heber M. Wells Building
Clerk's Office
160 East 300 South
Salt Lake City, Utah 84111

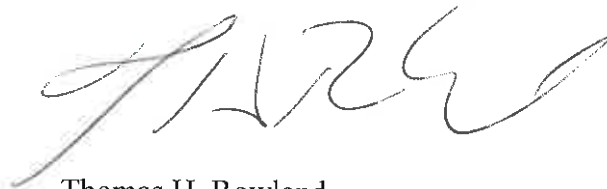
Re: NOTICE OF ACQUISITION

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

ROWLAND & MOORE LLP

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UTAH PUBLIC
SERVICE COMMISSION
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RECEIVED

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February 18, 2016

Utah Public Service Commission
Heber M. Wells Building
Clerk's Office
160 East 300 South
Salt Lake City, Utah 84111

Re: NOTICE OF ACQUISITION

Dear Sir or Madam:

By this letter, Comtech Telecommunications Corp. ("Comtech") and TeleCommunication Systems, Inc. ("TCS") (collectively, the "Parties") provide the Utah Public Service Commission ("Commission") notice of an Agreement and Plan of Merger in which Comtech will acquire, through a merger of TCS with an into a wholly-owned subsidiary of Comtech, control of all TCS assets including all regulated telecommunications assets in Utah and other jurisdictions.

I. Introduction

On November 22, 2015 Comtech and TCS entered into an Agreement and Plan of Merger ("Agreement") whereby Comtech agreed to purchase all outstanding shares of capital stock of TCS (the "Acquisition"). As a result of Acquisition, Comtech will acquire control over all assets of TCS, including all regulated telecommunications assets of TCS's wholly-owned subsidiary NextGen Communications, Inc. ("NextGen") located in Utah and other jurisdictions. The Acquisition is scheduled to take effect in late February 2016.

II. Parties

A. TeleCommunication Systems, Inc.

TeleCommunication Systems, Inc. (“TCS”) is a Maryland corporation headquartered at 275 West Street, Annapolis, MD 21401. TCS develops and delivers highly reliable and secure wireless communication technology. TCS delivers cellular network computing services that include public safety solutions for 9-1-1 call delivery, precision location platforms, and applications that include navigation, locator applications and text messaging, as well as secure wireless communications systems and professional services, including cybersecurity operations and training. Customers use TCS’ “mobile cloud” software functionality through connections to and from network operations centers. TCS conducts business with the U.S. federal government as a prime contractor under major technology contract vehicles, as well as state, local and foreign government entities. Biographies of the principal TCS management team can be viewed at the following link to the Company’s website: <http://www.telecomsys.com/about/exec-bios/default.aspx>.

NextGen Communications, Inc. (“NextGen”) is the wholly-owned subsidiary of TCS. NextGen is located at 275 West Street, Suite 400, Annapolis, MD 21401. On September 8, 2009 in Docket Number 09-2507-01 the Commission granted NextGen authority to provide telecommunications services within the State of Utah.

NextGen aggregates and transports emergency local, VoIP, telemetric, PBX, and mobile E9-1-1 traffic, manages and transmits location and calling number data, and provides call routing management for the delivery of emergency calls to Public Service Answering Points (PSAPs) throughout Utah. NextGen's services are used by large wireless carriers, VoIP providers, cable TV system operators who provide telecommunications services and/or VoIP, telemetric

operators, PBX users, and mobile voice service providers. NextGen does not provide long distance voice toll services or local exchange voice dial tone services to residential or business customers.

B. Comtech Telecommunications Corp.

Comtech is a Delaware corporation headquartered in Melville, New York. Comtech designs, develops, produces and markets innovative products, systems and services for the provision of advanced telecommunications solutions. Comtech conducts business through three complementary segments: telecommunications transmission, mobile data communications and RF microwave amplifiers. Comtech sells its products to a diverse customer base in the global commercial and government communications markets. Comtech believes it is a leader in most of the market segments that it serves. Two of the company's existing subsidiaries, Comtech Mobile Datacom Corporation and Comtech EF Data Corp., hold FCC satellite earth station licenses. Biographies of the principal Comtech management team can be viewed at the following website address: <http://www.comtechtel.com/manage.cfm>.

Typhoon Acquisition Corp. ("Merger Sub") is a Maryland corporation and wholly-owned subsidiary of Comtech that was newly formed by Comtech for the purpose of conducting a tender offer for outstanding shares of capital stock of TCS pursuant to the Agreement. Upon completion of the Acquisition, Merger Sub will be merged with and into TCS, and TCS shall be the surviving corporation. As a result of that merger, Merger Sub will cease its separate corporate existence and TCS will be a wholly-owned subsidiary of Comtech.

III. Designated Contacts

The designated contacts for all correspondence, notices, inquiries, and orders in relation to this Notice should be sent to:

Counsel:

Thomas H. Rowland
Kevin D. Rhoda
Rowland & Moore LLP
200 West Superior Street, Suite 400
Chicago, Illinois 60654
(312) 803-1000, Ext. 31
tom@telecomreg.com
krhoda@telecomreg.com

For NextGen:
Thomas Ginter
VP Next Generation 9-1-1
TeleCommunication Systems, Inc.
2401 Elliott Avenue, 2nd Floor
Seattle WA 98121
425-444-8371

For Comtech:
Dr. Stanton D. Sloane
Chief Executive Officer and President
Comtech Telecommunications Corp.
68 South Service Road, Suite 230
Melville, New York 11747
631-962-7000

IV. Description of Transaction

Pursuant to an Agreement and Plan of Merger among TCS, Comtech and Merger Sub, Merger Sub commenced on December 7, 2015 a tender offer to purchase all of the outstanding shares of common stock of TCS for \$5.00 per share in cash (the "Offer"). A copy of the Agreement can be viewed at the U.S. Security and Exchange Commission's website: https://www.sec.gov/Archives/edgar/data/23197/000157104915009516/t1502751_ex2-1.htm.

If consummated, the Offer will be followed by a merger of Merger Sub with and into TCS, with TCS, the holder of the FCC Licenses, surviving the merger as a wholly owned subsidiary of Comtech. Comtech is a publicly-traded corporation on the NASDAQ Global Market under the ticker symbol CMTL. The only entity that holds more than ten percent (10%) of Comtech's equity is First Eagle Investment Management, L.L.C. ("FEIM"), a U.S. investment

management company based in New York City that is an adviser to the First Eagle Funds. FEIM holds approximately 10.1% of Comtech's outstanding shares, and is located at 1345 Avenue of the Americas, 48th Floor New York, NY 10105.

V. Public Interest Considerations

Applicants submit that the transaction is in the public interest. The transaction will bring together two enterprises that have demonstrated a long-standing commitment to excellence in a competitive marketplace. NextGen does not provide long distance voice toll services or local exchange voice dial tone services to residential or business customers. Comtech expects that the acquisition will enable the companies to better meet the local and national needs of enterprises, wholesale buyers, and other customers. Customers of the combined company will benefit from the extensive telecommunications experience and expertise of the combined company. The financial, technical, and managerial resources that Comtech will bring to NextGen are expected to enhance the ability of NextGen to flourish in the enterprise telecommunications market-place. Further, the complimentary networks and services of Comtech and NextGen will enhance their ability to efficiently serve their customers and offer a more competitive set of service offerings.

The acquisition will be conducted in a manner that will be transparent to NextGen's enterprise customers and any future name change or service changes will be preceded by appropriate notices as well as any required regulatory filings. The transaction will not result in any immediate change of carrier for customers and in no event will it result in the discontinuance, reduction, loss, or impairment of service to customers. Indeed, the transaction will effectively be transparent to customers. Following consummation of the transaction, NextGen will continue to provide high-quality cellular network computing services that include public safety solutions for 9-1-1 call delivery without interruption and without immediate change

in rates, terms or conditions. The only change immediately following closing of the transaction from a customer's perspective is that NextGen's indirect ownership will change, with Comtech being its ultimate owner.

Following consummation of the proposed transaction, Comtech will continue to develop the technologies and services currently provided by TCS, which will benefit the existing customers that rely on TCS for the array of wireless communications products and services it provides, including the provision of transmission capacity using the facilities covered by the FCC Licenses. Thus, the Acquisition will not adversely affect the operation of NextGen and there are no anticipated negative economic impacts related to jobs and facilities in Utah as a result of the proposed transfer. Accordingly, the parties respectfully submit that the transaction will serve the public interest, convenience and necessity.

VI. Conclusion

Please do not hesitate to contact the undersigned should you have any questions related to this matter.

Sincerely,



Thomas H. Rowland
Kevin D. Rhoda

Rowland & Moore LLP
200 West Superior Street, Suite 400
Chicago, Illinois 60654
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Counsel for Comtech and TeleCommunication Systems, Inc.