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February 19, 2016

Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

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COMMISSION
CLERK

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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Tallahassee, Florida 32399-0850

Re: NOTICE OF ACQUISITION

Dear Sir or Madam:

By this letter, Comtech Telecommunications Corp. ("Comtech") and Maryland TeleCommunication Systems, Inc. ("TCS") (collectively, the "Parties") provide the Florida 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 Florida 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 located in Florida 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>.

On September 25, 1995 TCS in Docket No. 950723-TI; Order No. PSC-95-1200-FOF-TI, TCS was granted certification to provide interexchange telecommunications service with alternative operator service in the State of Florida.

TCS 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 Florida. TCS'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. TCS 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 TCS:

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. TCS 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 TCS are expected to enhance the ability of TCS to flourish in the enterprise telecommunications market-place. Further, the complimentary networks and services of Comtech and TCS 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 TCS'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, TCS 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 TCS's indirect ownership will change, with Comtech being its ultimate owner.

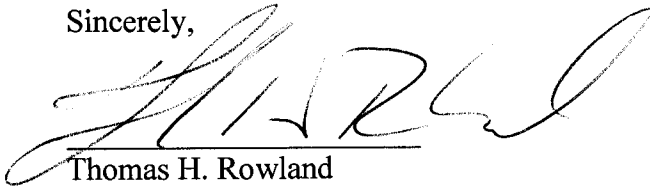
Following consummation of the proposed transaction, Comtech will continue to develop the technologies and services currently provided by TCS, which will benefit the existing customers that rely on TCS for the array of wireless communications products and services it provides, including the provision of transmission capacity using the facilities covered by the

FCC Licenses. Thus, the Acquisition will not adversely affect the operation of TCS and there are no anticipated negative economic impacts related to jobs and facilities in Florida 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

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