

COMTECH TELECOMMUNICATIONS CORP /DE/
Form SC 13G
September 24, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
(Rule 13d-102)

Information Statement Pursuant to Rules 13d-1 and 13d-2
Under the Securities Exchange Act of 1934
(Amendment No.)*

Comtech Telecommunications Corp.
(Name of Issuer)

Common Stock, \$0.10 par value
(Title of Class of Securities)

205826209
(CUSIP Number)

September 16, 2009
Date of Event Which Requires Filing of the Statement

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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NO. 205826209

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Page 2 of 19 Pages

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Limited Partnership
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%1
 12. TYPE OF REPORTING PERSON
PN; HC

1 The percentages reported in this Schedule 13G are based upon 28,226,243 shares of Common Stock outstanding as of September 18, 2009 (according to the Form 10 K filed by the issuer on September 23, 2009) plus 1,473,611 shares of Common Stock issuable upon the conversion of the 3% Convertible Senior Notes due 2029 held by the Reporting Persons.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Investment Group, L.L.C.
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%2
 12. TYPE OF REPORTING PERSON
OO; HC

2 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Equity Fund Ltd.
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%3
 12. TYPE OF REPORTING PERSON
CO

3 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Convertible Opportunities Ltd.
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands
5. SOLE VOTING POWER
0
6. SHARED VOTING POWER
1,544,411 shares
7. SOLE DISPOSITIVE POWER
0
8. SHARED DISPOSITIVE POWER
See Row 6 above.
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%4

12. TYPE OF REPORTING PERSON
CO

4 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Investment Group II, L.L.C.
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%5
 12. TYPE OF REPORTING PERSON
OO, HC

5 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Holdings I LP
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----------------------------------|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5.

6.

7.

8. | SOLE VOTING POWER
0

SHARED VOTING POWER

1,544,411 shares

SOLE DISPOSITIVE POWER
0

SHARED DISPOSITIVE POWER
See Row 6 above. |
|--|----------------------------------|--|
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%6
 12. TYPE OF REPORTING PERSON
PN, HC

6 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Securities LLC f/k/a Citadel Derivatives Group LLC
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
 - (a) x
 - (b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%7
 12. TYPE OF REPORTING PERSON
OO, BD

7 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Holdings II LP
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----------------------------------|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5.

6.

7.

8. | SOLE VOTING POWER
0

SHARED VOTING POWER

1,544,411 shares

SOLE DISPOSITIVE POWER
0

SHARED DISPOSITIVE POWER
See Row 6 above. |
|--|----------------------------------|--|
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%8
 12. TYPE OF REPORTING PERSON
PN, HC

8 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Advisors LLC
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%2
 12. TYPE OF REPORTING PERSON
OO, HC

9 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Citadel Derivatives Trading Ltd.
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%10
 12. TYPE OF REPORTING PERSON
CO

10 See footnote 1 above.

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1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Kenneth Griffin
 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) x

(b) o
 3. SEC USE ONLY
 4. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S. Citizen
- | | | |
|--|----|--|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 5. | SOLE VOTING POWER
0 |
| | 6. | SHARED VOTING POWER

1,544,411 shares |
| | 7. | SOLE DISPOSITIVE POWER
0 |
| | 8. | SHARED DISPOSITIVE POWER
See Row 6 above. |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
See Row 6 above.
 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES o
 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.2%¹¹
 12. TYPE OF REPORTING PERSON
IN; HC

11 See footnote 1 above.

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Item 1(a)

Name of Issuer:

Comtech Telecommunications Corp.

Item 1(b)

Address of Issuer's Principal Executive Offices:

68 South Service Road
Suite 230
Melville, NY 11747

Item 2(a)

Name of Person Filing¹²

See Item 2(c) below.

Item 2(b)

Address of Principal Business Office

See Item 2(c) below.

Item 2(c)

Citizenship

Citadel Investment Group, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
Delaware limited liability company

C i t a d e l L i m i t e d
Partnership
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
D e l a w a r e l i m i t e d
partnership

Citadel Equity Fund
Ltd.
c/o Citadel Investment
Group, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
C a y m a n I s l a n d s
company

Citadel Holdings Ltd., a Cayman Islands company ("CH"), is majority owned by Citadel Kensington Global Strategies Fund Ltd. ("CKGSF"). Citadel Equity Fund Ltd. ("CEF") is majority owned by CH. Neither CKGSF nor CH have control over the voting or disposition of securities held by CEF. Citadel Securities LLC ("CDG") is majority owned by Citadel Derivatives Group Investors LLC ("CDGI"). CDGI does not have control over the voting or disposition of securities held by CDG. Citadel Derivatives Trading Ltd. ("CDT") is majority owned by CLP Holdings LLC ("CLP Holdings"). CLP Holdings does not have control over the voting or disposition of securities by CDT.

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Citadel Convertible
Opportunities Ltd.
c/o Citadel Investment
Group, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
C a y m a n I s l a n d s
company

Citadel Investment
Group II, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
D e l a w a r e l i m i t e d
liability company

Citadel Holdings I LP
c/o Citadel Investment
Group II, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
D e l a w a r e l i m i t e d
partnership

Citadel Securities LLC
f / k / a C i t a d e l
Derivatives Group LLC
c/o Citadel Investment
Group II, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
D e l a w a r e l i m i t e d
liability company

Citadel Holdings II LP
c/o Citadel Investment
Group II, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603

Delaware limited
partnership

Citadel Advisors LLC
c/o Citadel Investment
Group II, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
Delaware limited
liability company

Citadel Derivatives
Trading Ltd.
c/o Citadel Investment
Group II, L.L.C.
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
Cayman Islands
company

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Kenneth Griffin
131 S. Dearborn Street
32nd Floor
Chicago, Illinois 60603
U.S. Citizen

2(d) Title of Class of Securities:

Common Stock, par value \$0.10.

2(e) CUSIP Number: 205826209

Item 3 If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under Section 15 of the Exchange Act;
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act;
- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act;
- (d) Investment company registered under Section 8 of the Investment Company Act;
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) A non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J);
- (k) Group, in accordance with Rule 13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J), please specify the type of institution: _____.

Item 4 Ownership:

CITADEL INVESTMENT GROUP, L.L.C.
CITADEL LIMITED PARTNERSHIP
CITADEL EQUITY FUND LTD.

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CITADEL CONVERTIBLE OPPORTUNITIES LTD.
CITADEL INVESTMENT GROUP II, L.L.C.
CITADEL HOLDINGS I LP
CITADEL SECURITIES LLC F/K/A
CITADEL DERIVATIVES GROUP LLC
CITADEL HOLDINGS II LP
CITADEL ADVISORS LLC
CITADEL DERIVATIVES TRADING LTD.
KENNETH GRIFFIN

(a) Amount beneficially owned:

1,544,411 shares

(b) Percent of Class:

5.2%13

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote:

0

(ii) shared power to vote or to direct the vote:

See Item 4(a) above.

(iii) sole power to dispose or to direct the disposition of:

0

(iv) shared power to dispose or to direct the disposition of:

See Item 4(a) above.

Item 5 Ownership of Five Percent or Less of a Class:

Not Applicable.

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

Not Applicable.

Item Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the
7 Parent Holding Company:

13

See footnote 1 above.

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See Item 2 above.

Item 8 Identification and Classification of Members of the Group:

Not Applicable.

Item 9 Notice of Dissolution of Group:

Not Applicable.

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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After reasonable inquiry and to the best of its knowledge and belief, the undersigned certify that the information set forth in this statement is true, complete and correct.

Dated this 24th day of September, 2009.

CITADEL INVESTMENT GROUP, L.L.C.

By: /s/ John C. Nagel
John C. Nagel, Authorized Signatory

CITADEL LIMITED PARTNERSHIP

By: Citadel Investment Group, L.L.C.
its General Partner

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

CITADEL EQUITY FUND LTD.

By: Citadel Advisors LLC,
its Portfolio Manager

By: Citadel Holdings II LP,
its Managing Member

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

CITADEL CONVERTIBLE OPPORTUNITIES
LTD.

By: Citadel Advisors LLC,
its Portfolio Manager

By: Citadel Holdings II LP,
its Managing Member

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

CITADEL INVESTMENT GROUP II, L.L.C.

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

CITADEL HOLDINGS I LP

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

CITADEL SECURITIES LLC F/K/A
CITADEL DERIVATIVES GROUP LLC

By: Citadel Holdings I LP,
its Non-Member Manager

CITADEL HOLDINGS II LP

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

CUSIP
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CITADEL ADVISORS LLC

By: Citadel Holdings II LP,
its Managing Member

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: /s/ John C. Nagel
John C. Nagel, Authorized Signatory

CITADEL DERIVATIVES TRADING LTD.

By: Citadel Advisors LLC,
its Portfolio Manager

By: Citadel Holdings II LP,
its Managing Member

By: Citadel Investment Group II, L.L.C.,
its General Partner

By: /s/ John C.
Nagel
John C. Nagel, Authorized Signatory

KENNETH GRIFFIN

By: /s/ John C. Nagel
John C. Nagel, attorney-in-fact*

* John C. Nagel is signing on behalf of Kenneth Griffin as attorney-in-fact pursuant to a power of attorney previously filed with the Securities and Exchange Commission on February 24, 2006, and hereby incorporated by reference herein. The power of attorney was filed as an attachment to a filing by Citadel Limited Partnership on Schedule 13G for Morgans Hotel Group Co.
