```
%{
         #include <stdio.h>
        #include <stdlib.h>
         int c_line = 0;
%}
%%
"//"[a-zA-Z0-9' '\t]* {
         c_line++;
}
"/*"[a-zA-Z0-9 \t\n]*"*""/"
         c_line++;
}
         {
         fprintf(yyout, "%s", yytext);
}
%%
int main()
{
         char in_file_name[100];
        printf("Enter the input file name : ");
scanf("%123s",in_file_name);
         char out_file_name[100];
         printf("Enter the output file name : ");
scanf("%123s",out_file_name);
        extern FILE *yyin;
        extern FILE *yyout;
        yyin = fopen(in_file_name, "r");
         if(yyin == NULL)
                 printf("\nError!!!\nCan't open the file.\n");
        yyout = fopen(out_file_name, "w");
        yylex();
         printf("\nTotal no of comment lines are : %d\n", c_line);
         fclose(yyin);
         fclose(yyout);
         return 0;
}
```