

MAIL STOP 3561

June 1, 2006

Mr. K. Bryan Shobe  
Chief Executive Officer  
Skylynx Communications, Inc.  
1528 Stickney Point Road  
Sarasota, FL 34231

**Re: Skylynx Communications, Inc.  
Form 8-K  
Filed May 30, 2006  
File No. 000-27635**

Dear Mr. Shobe:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

Form 8-K filed May 30, 2006

1. Please revise your filing to clarify whether your Board of Directors, a committee of the Board of Directors, your officers or your independent accountant concluded that previously issued financial statements should no longer be relied upon because of an error. For guidance, see the instructions to Item 4.02 of Form 8-K.
2. In connection with the comment above please provide the date of your conclusion or the date you were notified by your independent accountants in accordance with Item 4.02(a)(1) or Item 4.02(b)(1) of Form 8-K.

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As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call me at (202) 551-3390

Sincerely,

Brian K. Bhandari  
Staff Accountant