



DIVISION OF
CORPORATION FINANCE

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

July 17, 2020

Gary LeCroy
Chief Executive Officer
Galaxy Next Generation, Inc.
286 Big A Road
Toccoa, GA 30577

Re: Galaxy Next Generation, Inc.
Registration Statement on Form S-1
Filed July 13, 2020
File No. 333-239827

Dear Mr. LeCroy:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Nicholas Lamparski at (202) 551-4695 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Leslie Marlow