

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

January 27, 2021

Gary LeCroy Chief Executive Officer Galaxy Next Generation, Inc. 285 N Big A Road Toccoa, Georgia 30577

> Re: Galaxy Next Generation, Inc. Registration Statement on Form S-1 Filed January 19, 2021 File No. 333-252183

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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Leslie Marlow