



DIVISION OF  
CORPORATION FINANCE

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