

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

November 21, 2022

Magen McGahee Chief Financial Officer Galaxy Next Generation, Inc. 285 Big A Road Toccoa, Georgia 30577

> Re: Galaxy Next Generation, Inc. Registration Statement on Form S-1 Filed November 16, 2022 File No. 333-268416

Dear Magen McGahee:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Leslie Marlow