

NEXT INC/TN  
Form 8-K  
September 04, 2007

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): **September 4, 2007**

**NEXT, INC.**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State of Incorporation)

**0-25247**  
(Commission File Number)

**95-4675095**  
(IRS Employer Identification  
No.)

**7625 Hamilton Park Drive, Suite 12, Chattanooga, Tennessee 37421**  
(Address of Principal Executive Offices) (Zip Code)

**(423) 296-8213**  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 7.01.**

**Regulation FD Disclosure.**

On September 4, 2007, Robert M. Budd, President and Chief Executive Officer of Next, Inc. (the Company), sent an open letter to the stockholders of the Company. A press release was also filed to inform the general public of the letter and its contents. A copy of the letter is furnished with this report as Exhibit 99.1 and incorporated herein by reference.

In accordance with General Instruction B.2 of Form 8-K, the information furnished under this Item 7.01, including Exhibit 99.1, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by reference to such filing.

**Item 9.01.**

**Financial Statements and Exhibits.**

(d)

*Exhibits*

99.1

Letter to Stockholders.

99.2

Press release dated September 4, 2007 reporting the release of a letter to the Company's stockholders.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NEXT, INC.

Date:

September 4, 2007

By: /s/ David O. Cole

David O. Cole

Chief Financial Officer and Secretary

**EXHIBIT INDEX**

Exhibit No.

Exhibit Description

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