

NEXT INC/TN  
Form 8-K  
April 02, 2008

**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): **April 2, 2008**

**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)

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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:

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 2.02.**

**Results of Operations and Financial Condition.**

On April 2, 2008, Next, Inc., a Delaware corporation (the “Registrant”), issued a press release reporting earnings results for the fiscal quarter ended February 29, 2008. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information in this current report on Form 8-K is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01.**

**Financial Statements and Exhibits.**

(d)

*Exhibits*

99.1

Press Release dated April 2, 2008, reporting earnings results for the fiscal quarter ended February 29, 2008.

**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:

April 2, 2008

By: /s/ David O. Cole

David O. Cole

Chief Financial Officer and Secretary

**EXHIBIT INDEX**

Exhibit No.

Exhibit Description

99.1

Press Release dated April 2, 2008, reporting earnings results for the fiscal quarter ended February 29, 2008.