

NEXT INC/TN  
Form 8-K  
July 12, 2007

**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): July 12, 2007

**NEXT, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State of Incorporation)

**0-25247**  
(Commission File No.)

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

**7625 Hamilton Park Drive, Suite 12, Chattanooga, Tennessee 37421**

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(Address of principal executive offices)

**423-296-8213**

(Registrant's telephone number, including area code)

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(Former name or former address, if changed since last report.)

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 (see General Instruction A.2. below):

- .. 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 July 12, 2007, the Registrant issued a press release reporting earnings results for the three and six months ending June 1, 2007.

Item 9.01. Financial Statements and Exhibits.

(c)

Exhibits

99.1

Press release dated July 12, 2007 reporting earnings for the three and six months ending June 1, 2007.

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: July 12, 2007

By: /s/ David O. Cole

David O. Cole

Chief Financial Officer

**EXHIBIT INDEX**

Exhibit No.

Description

99.1

Press release dated July 12, 2007 reporting earnings for the three and six months ending June 1, 2007.