

NEXT INC/TN  
Form 15-12G  
October 08, 2010

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

**FORM 15**

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number 000-25247

**NEXT, INC.**

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**(Exact name of registrant as specified in its charter)**

**7625 Hamilton Park Drive, Suite 12**

**Chattanooga, Tennessee 37421**

**(423) 296-8213**

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**(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)**

**Common Stock, par value \$.001 per share**

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**(Title of each class of securities covered by this Form)**

**None**

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**(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)**

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

- Rule 12g-4(a)(1)
- Rule 12g-4(a)(2)
- Rule   
12h-3(b)(1)(i)
- Rule   
12h-3(b)(1)(ii)
- Rule 15d-6

Approximate number of holders of record as of the certification or notice date: 155

Pursuant to the requirements of the Securities Exchange Act of 1934, Next, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: October 5, 2010

By: /s/ Robert M. Budd

Robert M. Budd

President and Chief Executive Officer