

Edgar Filing: NEXT INC/TN - Form AW

NEXT INC/TN
Form AW
January 15, 2004

[Next, Inc. Letterhead]

January 14, 2004

United States Securities and
Exchange Commission
Washington, D.C. 20549

Re: Next, Inc. (Company) Post-Effective Amendment No. 1 to Registration
Statement on Form SB-2 (Post-Effective Amendment No. 1)

(Registration No. 333-107815)

Dear Ladies and Gentlemen:

We hereby apply for the above-referenced Post-Effective Amendment No. 1 to be withdrawn. The grounds for the withdrawal are as follows.

Prior to requesting that Post-Effective Amendment No. 1 be declared effective, the Company determined that material modifications needed to be made to the disclosure contained in the Post-Effective Amendment No. 1. Consequently, the Company prepared and filed Post-Effective Amendment No. 2 to the Registration Statement. No securities were sold based on the form of prospectus included in Post-Effective Amendment No. 1.

If you have any questions about this application, please call our attorney, Frank M. Williams, at (423) 785-8206.

Sincerely,

/s/ Charles L. Thompson

Charles L. Thompson

Chief Financial Officer of Next, Inc.

CLT/pym

