NEXT INC/TN Form 8-K October 03, 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): September 29, 2008

NEXT, INC.

(Exact name of registrant as specified in its charter)

Delaware 0-25247 95-4675095

(State or other jurisdiction (Commission (I.R.S. Employer of incorporation) File Number) Identification No.)

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

(Address of principal executive offices) (Zip Code)

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

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 September 29, 2008, Next, Inc., a Delaware corporation (the Registrant), issued a press release reporting earnings results for the three and nine months ended August 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 September 29, 2008, reporting earnings results for the fiscal quarter ended August 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.

Date: October 3, 2008

NEXT, INC.

By: /s/ DAVID O. COLE

David O. Cole

Chief Financial Officer and Secretary

EXHIBIT INDEX

Exhibit No. Exhibit Description

99.1 Press Release dated September 29, 2008, reporting earnings results for the fiscal quarter ended August 29, 2008.