

NEXT INC/TN  
Form 8-K  
May 16, 2005

**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): **May 16, 2005**

**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**

(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 7.01.

Regulation FD Disclosure.

On May 16, 2005, the Registrant issued a press release concerning projected sales figures for the second and third quarters of the 2005 fiscal year.

Item 9.01.

Financial Statements and Exhibits.

(c)

Exhibits

99.1

Press release concerning projected sales figures for the second and third quarters of the 2005 fiscal year.

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: May 16, 2005

By: /s/ Charles L. Thompson

Charles L. Thompson

Chief Financial Officer

**EXHIBIT INDEX**

Exhibit No.

Description

99.1

Press release concerning projected sales figures for the second and third quarters of the 2005 fiscal year.