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): August 2, 2004 | |
| | 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)

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 $(Registrant \ \ s \ telephone \ number, including \ area \ code)$

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

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Item 5. Other Events.

Issuance of press release dated August 2, 2004 reporting the termination of a \$10 million equity line with Dutchess Private Equities Fund, LP.

Item 7. Financial Statements and Exhibits.

- (c) Exhibits
- 99.1 Press Release dated August 2, 2004 reporting the termination of a \$10 million equity line with Dutchess Private Equities Fund, LP.

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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: August 3, 2004 By: /s/ Charles L. Thompson

Charles L. Thompson Chief Financial Officer

EXHIBIT INDEX

| Exhibit No. | Description |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 99.1 | Press Release dated August 2, 2004 reporting the termination of a \$10 million equity line with Dutchess Private Equities Fund, LP. |