Delaware (State of Incorporation)

SECURITI

ITIES AND EXCHANGE CO	OMMISSION
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): April	19, 2004
NEXT, INC.	
(Exact name of registrant as specified in its charter)	
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

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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 April 19, 2004 reporting the closing of a \$8,000,000 line of credit facility with National City Bank of Indiana, a division of National City Corporation.

Item 7. Financial Statements and Exhibits.

(c) Exhibits

99.1 Press Release dated April 19, 2004 reporting the closing of a \$8,000,000 line of credit facility with National City Bank of Indiana, a division of National City Corporation.

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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: April 23, 2004 By: /s/ Charles L. Thompson

Charles L. Thompson Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
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