

Mail Stop 3720

July 9, 2007

Mr. Robert M. Budd  
President and Chief Executive Officer  
Next Inc.  
7625 Hamilton Park Drive  
Suite 12  
Chattanooga, TN 37421

**RE: Next, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**File No. 000-25247**

Dear Mr. Budd:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director