# UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

#### **CURRENT REPORT**

FORM 8-K/A

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report: February 6, 2007 (Date of earliest event reported): January 24, 2007 Commission File No. 1-14588

#### NORTHEAST BANCORP

(Exact name of Registrant as specified in its Charter)

Maine 01-0425066
(State or other jurisdiction of incorporation) (IRS Employer Identification Number)
500 Canal Street, Lewiston, Maine 04240
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: 207-786-3245

Former name or former address, if changed since last Report: N/A

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:

□ Written communications pursuant to Rule 425 under the Securities Act
 □ Soliciting material pursuant to Rule 14a-12 under the Exchange Act
 □ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
 □ Pre-commencement to communications pursuant to Rule 13e-4(c) under the Exchange Act

## Item 7 (c)

(c) Exhibits

Exhibits No Description

16 Letter of Baker Newman & Noyes LLC

#### **SIGNATURE**

The following is the signature that was inadvertently left out of the 8-K filed on January 24, 2007.

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 thereunto duly authorized.

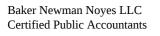
Date: January 25, 2007 NORTHEAST BANCORP

By: <u>/s/ James D. Delamater</u>
James D. Delamater
President and Chief Executive Officer

### **EXHIBIT INDEX**

Exhibits No Description

16 Letter of Baker Newman & Noyes LLC



February 2, 2007

Securities and Exchange Commission Washington, DC 20549

# Commissioner:

We have read Northeast Bancorp's statements included under Item 4.01 of its Form 8-K filed on January 30, 2007, and we agree with such statements concerning our firm.

/s/ Baker Newman & Noyes Baker Newman & Noyes Limited Liability Company