

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR 12(g) OF THE
SECURITIES EXCHANGE ACT OF 1934

NBN CAPITAL TRUST
NORTHEAST BANCORP

(Exact Name of Registrant as Specified in Its Charter)

DELAWARE
MAINE

[APPLIED FOR]
65-0624640

(States or Other Jurisdictions of
Incorporation or Organization)

(I.R.S. Employer
Identification Nos.)

232 CENTER STREET
AUBURN, MAINE

04210

(Address of Principal Executive Offices)

(Zip Code)

If this Form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), please check the following box. [X]

If this Form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), please check the following box. []

Securities Act registration statement file number to which this form relates: 333-88853 AND 333-88853-01

SECURITIES TO BE REGISTERED PURSUANT TO SECTION 12(b) OF THE EXCHANGE ACT:

TITLE OF EACH CLASS

NAME OF EACH EXCHANGE
ON WHICH REGISTERED

___% Preferred Securities of NBN Capital Trust
(and the Guarantee with respect thereto)

American Stock Exchange

SECURITIES TO BE REGISTERED PURSUANT TO SECTION 12(G) OF THE EXCHANGE ACT:

None

(Title of class)

ITEM 1. DESCRIPTION OF REGISTRANT'S SECURITIES TO BE REGISTERED

A description of the securities to be registered hereby is set forth under the captions "Description of Preferred Securities", "Description of Junior Subordinated Debentures", and "Description of Guarantee" in the prospectus that forms part of the registration statement of NBN Capital Trust and Northeast Bancorp (Registration Nos. 333-88853 and 333-88853-01, respectively) filed with the Securities and Exchange Commission on October 27, 1999, as amended (the "Registration Statement"), under the Securities Act of 1933, as amended (the "Securities Act"). The information contained in the above-referenced sections of the foregoing Registration Statement and the prospectus which is a part thereof are hereby incorporated by reference thereto. A definitive prospectus describing the securities being registered hereby will be filed pursuant to Rule 424(b) under the Securities Act and, upon filing, shall be deemed to be incorporated herein by reference thereto.

ITEM 2. EXHIBITS

- 4.1 -- Form of Indenture with respect to the ___% Junior Subordinated Debentures of Northeast Bancorp.*
- 4.2 -- Form of Junior Subordinated Debentures (included in Exhibit 4.1).*
- 4.3 -- Trust Agreement of NBN Capital Trust (including Certificate of Trust of NBN Capital Trust).*
- 4.4 -- Form of Amended and Restated Trust Agreement of NBN Capital Trust.*
- 4.5 -- Form of ___% Preferred Securities of NBN Capital Trust (included in Exhibit 4.4).*
- 4.6 -- Form of Guarantee Agreement of Northeast Bancorp.*

* Each such document is hereby incorporated herein by reference to the form thereof included as similarly numbered exhibits to the Registration Statement of Northeast Bancorp and NBN Capital Trust under the Securities Act of 1933, as amended, Registration Nos. 333-88853-01 and 333-88853, respectively.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrants have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized.

Dated: November 4, 1999

NORTHEAST BANCORP

By: /s/ James D. Delamater

James D. Delamater
President and Chief Executive Officer

NBN CAPITAL TRUST

By: NORTHEAST BANCORP, as Depositor

By: /s/ James D. Delamater

James D. Delamater, President
and Chief Executive Officer