

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

FORM 8-K/A

CURRENT REPORT

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
(State or other jurisdiction of incorporation)
500 Canal Street, Lewiston, Maine
(Address of principal executive offices)

01-0425066
(IRS Employer Identification Number)
04240
(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: /s/ James D. Delamater
James D. Delamater
President and Chief Executive Officer

EXHIBIT INDEX

Exhibits No	Description
16	Letter of Baker Newman & Noyes LLC

Baker Newman Noyes LLC
Certified Public Accountants

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