

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

POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 REGISTRATION STATEMENT No. 333-186356
POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 REGISTRATION STATEMENT No. 333-172974
POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 REGISTRATION STATEMENT No. 333-171466
POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 REGISTRATION STATEMENT No. 333-135452
POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 REGISTRATION STATEMENT No. 333-85206
POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8 REGISTRATION STATEMENT No. 333-31664

UNDER THE SECURITIES ACT OF 1933

NORTHEAST BANCORP
(Exact Name of Registrant as Specified in Its Charter)

Maine
(State or Other Jurisdiction of
Incorporation or Organization)

01-0425066
(I.R.S. Employer
Identification Number)

500 Canal Street
Lewiston, Maine 04240
(207) 786-3245

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Northeast Bancorp Amended and Restated 2010 Stock Option and Incentive Plan
Northeast Bancorp 2010 Stock Option and Incentive Plan
Northeast Bancorp 401(K) Savings and Retirement Plan
Northeast Bancorp 1992 Stock Option Plan
Northeast Bancorp 1999 Stock Option Plan
Northeast Bancorp 2001 Stock Option Plan
(Full title of the plan)

Richard Wayne
President and Chief Executive Officer
Northeast Bancorp
500 Canal Street
Lewiston, Maine 04240 (207) 786-3245

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent For Service)

Copies to:
Matthew Dyckman, Esq.
Goodwin Procter LLP
901 New York Avenue NW
Washington, DC 20001 (202) 346-4000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer" "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer

Accelerated Filer

Non-Accelerated Filer

Smaller Reporting Company

Emerging Growth Company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

DEREGISTRATION OF SECURITIES

These post-effective amendments (the “Post-Effective Amendments”), filed by Northeast Bancorp, a Maine corporation (the “Company”), remove from registration all shares of common stock of the Company (the “Shares”) registered under the following Registration Statements on Form S-8 filed by the Company (the “Registration Statements”) with the U.S. Securities and Exchange Commission (the “SEC”), pertaining to the registration of the Shares offered under certain employee benefit and equity plans and agreements.

| Registration No. | Date Filed with SEC | Name of Equity Plan or Agreement | Shares |
|------------------|---------------------|--|---|
| 333-186356 | January 31, 2013 | Northeast Bancorp Amended And Restated 2010 Stock Option And Incentive Plan | 600,000 shares of Voting Common Stock, par value \$1.00 per share |
| 333-172974 | March 21, 2011 | Northeast Bancorp 1992 Stock Option Plan Northeast Bancorp 1999 Stock Option Plan | 10,500 shares of Voting Common Stock, par value \$1.00 per share |
| 333-171466 | December 29, 2010 | Northeast Bancorp 2010 Stock Option And Incentive Plan | 810,054 shares of Voting Common Stock, par value \$1.00 per share 810,054 Non- Voting Common Stock, par value \$1.00 per share |
| 333-135452 | June 29, 2006 | Northeast Bancorp 401(K) Savings and Retirement Plan | 20,000 shares of Voting Common Stock, par value \$1.00 per share |
| 333-85206 | March 29, 2002 | Northeast Bancorp 2001 Stock Option Plan | 150,000 shares of Voting Common Stock, par value \$1.00 per share |
| 333-31664 | March 3, 2000 | Northeast Bancorp 1999 Stock Option Plan | 135,000 shares of Voting Common Stock, par value \$1.00 per share |

The Agreement and Plan of Merger dated as of January 7, 2019, by and between Northeast Bank, a Maine state-chartered bank (the “Bank”), and the Company, provides for, among other things, the merger of the Company with and into the Bank (the “Merger”), whereupon the separate corporate existence of the Company will cease.

The Merger became effective at 11:59 p.m. on May 15, 2019. As a result of the Merger, each outstanding share of voting common stock, par value \$1.00 per share, of the Company was cancelled and converted into the right to receive one share of voting common stock, par value \$1.00 per share, of the Bank. Additionally, each outstanding share of non-voting common stock, par value \$1.00 per share, of the Company, was canceled and converted into the right to receive one share of non-voting common stock, par value \$1.00 per share, of the Bank.

In connection with the closing of the Merger, the offerings pursuant to the Registration Statements have been terminated. In accordance with undertakings made by the Company in the Registration Statements to remove from registration by means of post-effective amendments any of the securities that remain unsold at the termination of the offerings, the Company hereby terminates the effectiveness of the Registration Statements and removes from registration the Shares registered but not sold under the Registration Statements.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Lewiston, Maine, on the 20th day of May, 2019.

NORTHEAST BANK, as successor by merger to Northeast Bancorp.

By: /s/ Richard Wayne

Richard Wayne

President and Chief Executive Officer

(Principal Executive Officer)

* Pursuant to Rule 478 under the Securities Act of 1933, as amended, no other person is required to sign this Post-Effective Amendment.