FEDERAL DEPOSIT INSURANCE CORPORATION Washington, D.C. 20429

FORM 12b-25

FDIC Certificate No. 19690

NOTIFICATION OF LATE FILING

(Check One)	: Norm 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR Form N-CSR			
	For Period Ended: June 30, 2024			
	☐ Transition Report on Form 10-K ☐ Transition Report on Form 20-F ☐ Transition Report on Form 11-K ☐ Transition Report on Form 10-Q ☐ Transition Report on Form N-SAR ☐ For the Transition Period Ended:			
Nothing	in this form shall be construed to imply that the FDIC has verified any information contained herein.			
If the notificarelates:	ation relates to a portion of the filing checked above, identify the Item(s) to which the notification			
PART I F	REGISTRANT INFORMATION			
Northeast E				
Full Name of Registrant				
Not Applicable Former Name if Applicable				
27 Pearl Street				
Address of Principal Executive Office (Street and Number)				
Portland, Maine 04101				
City, State and Zip Code				
PART II I	RULES 12b-25 (b) AND (c)			
	report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant 25(b), the following should be completed. (Check box if appropriate.)			
	(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;			
X	(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N- CEN or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and			
	(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.			

PART III -- NARRATIVE

State below in reasonable detail why the Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Northeast Bank's (the "Bank's") independent public accounting firm, RSM US LLP ("RSM"), was unable to complete its audit of the Bank's financial statements as of and for the year ended June 30, 2024 prior to the filing deadline. As a result, the Bank was unable to timely file its Annual Report on Form 10-K for the year ended June 30, 2024 (the "Form 10-K") without unreasonable effort or expense. The Bank intends to file the Form 10-K within the 15 calendarday period set forth in Rule 12b-25(b) under the Securities Exchange Act of 1934, as amended. This delay in filing is not the result of any material weakness in the effectiveness of the Bank's internal controls over financial reporting or any disagreements with RSM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. The Bank expects that the financial statements in the Form 10-K will be consistent with the financial information reported in the earnings release furnished as Exhibit 99.1 to the Bank's Current Report on Form 8-K filed July 29, 2024.

PART IV-- OTHER INFORMATION

(1)	Name and telephone number of person to contact in regard to this notification				
	Richard Cohen	617	585-3249		
	(Name)	(Area Code)	(Telephone Number)		
(2)	2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 of Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes ■ No □				
(3)	Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes No Yes				
	If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.				
		Northeast Bank			
	(Name of R	Registrant as Specified in Chart	ter)		
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has	caused this notification to be signed on its b		unto duly authorized.		
Dat	te: <u>September 16, 2024</u>	By:/s/ R Cohen	_		
Dai	е. <u>Берешоег 10, 202</u> 4	Name: Richard Col	nen		
		Title: Chief Financi	ial Officer		

September 16, 2024

Northeast Bank 7 Pearl Street Portland, Maine 04101

This letter is provided in response to the requirement of Rule 12b-25(c) under the Securities Exchange Act of 1934, as amended (the "Exchange Act") and in satisfaction of item (c) of Part II of Form 12b-25.

We are the independent auditors of Northeast Bank (the Registrant). The Registrant has stated in Part III of its filing on Form 12b-25 that it was unable to timely file, without unreasonable effort or expense, its Annual Report on Form 10-K for the year ended June 30, 2024 because our Firm requires additional time to conclude the necessary quality control reviews in order to complete our audit of the financial statements for the fiscal year ended June 30, 2024.

We hereby advise you that we have read the statements made by the Registrant in Part III of its filing on Form 12b-25 and agree with the statements made therein.

/s/ RSM US LLP