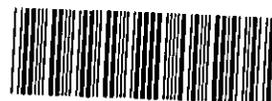




THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3000 BLACKWELL ROAD
BOLK VILLE MD 20830



07073901

Gary Sundick
Vice President
Listing Qualifications

RECD S.E.C.
SEP 11 2007
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By Facsimile and First Class Mail

September 11, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

CERTNAS

001-14588

PROCESSED

SEP 11 2007

THOMSON
FINANCIAL

Dear Ms. Peters:

This is to certify that on September 10, 2007 The Nasdaq Stock Market (the "Exchange") received from Northeast Bancorp (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$1.00 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,