

SOUTHEASTERN BANKING CORP  
Form NT 10-Q  
May 16, 2007  
(Check One):

**SECURITIES AND EXCHANGE COMMISSION**

Form 10-K and  
Form 10-KSB

**WASHINGTON, DC 20549**

Commission File Number: **2-83157**

Form 20-F

**FORM 12b-25**

Form 11-K

Form 10-Q and  
Form 10-QSB

**NOTIFICATION OF LATE FILING**

Form N-SAR

For Period Ended: March 31, 2007

- Transition Report on Form 10-K and Form 10-KSB
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q and Form 10-QSB
- Transition Report on Form N-SAR

For the Transition Period Ended: Not Applicable

**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates: Not Applicable

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**PART I REGISTRANT INFORMATION**

Southeastern Banking Corporation

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**Full name of registrant**

Not Applicable

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**Former name if applicable**

1010 Northway Street

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**Address of principal executive office (*Street and number*)**

Darien, Georgia 31305

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**City, state and zip code**

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**PART II RULES 12b-25(b) and (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12-b-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;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR 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 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.

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**PART III NARRATIVE**

State below in reasonable detail the reasons why Form 10-K, 10-KSB, 11-K, 20-F, 10-Q, 10-QSB, N-SAR or the transition report portion thereof could not be filed within the prescribed time period:

Due to time constraints resulting from a core system conversion, the Registrant is unable to file its March 31 Quarterly Report on Form 10-Q within the prescribed time period. The Registrant expects to file its March 31 Quarterly Report on Form 10-Q no later than May 21, 2007.

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**PART IV OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification

Alyson G. Beasley

(912)

437-4141

(Name)

(Area Code)

(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or 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 the 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

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.

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Southeastern Banking Corporation

(Name of registrant as specified in charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized:

Date: May 16, 2007

By: /s/ ALYSON G. BEASLEY

Name: Alyson G. Beasley

Title: Vice President & Treasurer