

Not Applicable

Former name if applicable:

1010 North Way

Address of principal executive office (*street and number*):

Darien, Georgia 31305

City, state and zip code:

PART II RULE 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 12b-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, 10-KSB, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, 10-QSB 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 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:

The quarterly review is not yet complete; hence, 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 24, 2010.

PART IV OTHER INFORMATION

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

Alyson G. Beasley
(Name)

(912)
(Area Code)

437-4141
(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.

A net loss approximating \$1,172,409 was recognized for the 2010 first quarter, compared to net income of \$637,872 for the 2009 first quarter. Major variances in the 2010 2009 comparative results included:

\$2,045,000 increase in the provision for loan losses to address loan quality issues;

\$559,251 reduction in net interest income due to an increase in nonaccrual loans and lower average balances on higher-yielding earning assets, specifically loans and investment securities, offset by a reduction in interest expense on deposits and other borrowed funds;

\$0 net gain on sales of investment securities available-for-sale year-to-date in 2010 versus \$197,871 in 2009; and

\$1,032,876 reduction in income tax expense.

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 18, 2010

By: /s/ ALYSON G. BEASLEY
Name: Alyson G. Beasley

Title: Vice President & Treasurer