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AEROCENTURY CORP Form 8-K February 27, 2008

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

#### FORM 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

February 26, 2008

#### AEROCENTURY CORP.

(Exact name of registrant as specified in its charter)

Delaware 94-3263974

(State or Other Jurisdiction of incorporation) (I.R.S. Employer Identification No.)

1440 Chapin Avenue, Suite

310 60602-4260

Burlingame, CA 94010

(Address of principal (Zip Code)

executive offices)

(650)-340-1888

Registrant's telephone number, including area code:

## Not Applicable

Former Name or Former Address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- oSoliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- oPre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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oPre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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#### Item 2.02:Earnings Announcement

On February 26, 2008, AeroCentury Corp. (the "Company") announced via press release the Company's preliminary results for its fourth quarter and fiscal year ended December 31, 2007. A copy of the Company's press release is attached hereto as Exhibit 99.1. This Form 8-K and the attached exhibit are provided under Item 2.02 of Form 8-K and are furnished to, but not filed with, the Securities and Exchange Commission.

AEROCENTURY CORP.

Date: February 26, 2008 By: /s/ Neal D. Crispin

Title: Chairman and CEO