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- oPre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - 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: Results of Operation and Financial Condition

On August 12, 2008, AeroCentury Corp. (the "Company") announced via press release the Company's preliminary results for its second quarter ended June 30, 2008. 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: August 13, 2008

Title:

By:

/s/ Neal D. Crispin  
Chairman and CEO