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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):**

August 10, 2006



**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

Burlingame, CA 94010

**(Address of principal executive offices)**

94010

**(Zip Code)**

(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:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-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 August 10, 2006, AeroCentury Corp. (the "Company") announced via press release the Company's preliminary results for its second quarter ended June 30, 2006. 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 14, 2006

By: /s/ Neal D. Crispin

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Title: Chairman and CEO

## **Item 2.02:Earnings Announcement**

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**AEROCENTURY CORP.**

Date: August 14, 2006

By: /s/ Neal D. Crispin

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Title: Chairman and CEO