

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

Burlingame, CA 94010

(Address of principal executive offices)

60602-4260

(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))

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

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