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AEROCENTURY CORP
Form 8-K/A
August 19, 2002

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 8-K/A
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 12, 2002
Date of Original Filing: August 7, 2002

AEROCENTURY CORP.
(Exact name of Registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of
incorporation or organization)

94-3263974
(I.R.S. Employer
Identification No.)

1440 Chapin Avenue, Suite 310
Burlingame, CA 94010
(Address of principal executive offices) (Zip Code)

650-340-1888
(Registrant's telephone number including area code)

Not applicable
(Former name and former address. if changed since last report)

Item 4. Changes in Registrant's Certified Accountant

Due to the conviction of Arthur Andersen LLP ("AA") of obstruction of justice charges, AA has indicated that it is unable to perform future audit services for the Company, and the Company and AA terminated their relationship, effective June 15, 2002.

AA's reports on financial statements for the Company for the last two years did not contain an adverse opinion or disclaimer of opinion nor were they modified as to uncertainty, audit scope, or accounting principles. There were no disagreements with AA or reportable events, as defined under Item 304(a)(3)(b) under Regulation S-B, during the last two fiscal years and through the date of this Form 8-K/A. A good faith effort was made to obtain a letter from AA indicating the disclosures contained in this 8-K/A but the Company was unable to do so.

On August 9, 2002, the Company engaged PriceWaterhouseCoopers LLP as auditors.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereto duly authorized.

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AEROCENTURY CORP.

By: /s/ Neal D. Crispin

Neal D. Crispin,
Chairman of the Board and President