

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 13, 2008

via U.S. mail and facsimile

Neal D. Crispin, Chief Executive Officer AeroCentury Corp. 1440 Chapin Avenue, Suite 310 Burlingame, California 94010

RE: AeroCentury Corp. Form 10-K for the Fiscal Year Ended December 31, 2007 Filed March 14, 2008 File No. 001-13387

Dear Mr. Crispin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief