

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

February 17, 2011

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, 2009

Filed March 15, 2010 File No. 1-13387

Dear Mr. Crispin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief