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AEROCENTURY CORP Form 8-K August 07, 2002

> 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 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 have terminated their relationship. The Company is in the process of entering into a new engagement with a new auditing firm and is in the client approval process with the new firm. Once the appproval process is completed, and an engagement letter is executed, the Company will disclose the identity of the new 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.

Date: August 7, 2002

AEROCENTURY CORP.

By: /s/ Neal D. Crispin

Neal D. Crispin, Chairman of the Board and President