

OWNER & PILOT Advantage

A Magazine for Owners and Pilots from *Skytech, inc.* Publications



HAPPY BIRTHDAY SKYTECH!

IN THIS ISSUE: Tax Facts • 3 / 40 Years and Counting • 4 / Five Blade Propellers • 8 / M600 Update • 11

CHANGING WITH THE TIMES

Skytech is 40 years old and boy do we look different. From just selling parts, to selling airplanes, to fixing airplanes, to pumping fuel and flying airplanes...it's all the normal progression for a successful aviation company. Anniversaries just have a way of making you look back.

When I started my aviation career with Cessna Aircraft, I was always very excited to get a demonstrator 172 with a DME in it. The thought of having an autopilot never crossed my mind. After a few years, we got something called an RNAV that actually could move a VOR around and put it somewhere you wanted to go! Now we sell airplanes that make sure you don't overspeed, check your bank angle and keep you from stalling. As you're going direct to your destination on the autopilot, you can be making a call, checking your email or getting the latest weather without speaking to anyone.

Times have changed dramatically in general aviation and so have the capabilities of our airplanes. Even if your airplane is less than 10 years old, you owe it to yourself to try out the latest and greatest. Safety has always been a hallmark of our business at Skytech and the last few years have been unusually fruitful. Whether you need an ADS-B upgrade or want to look at a new airplane, we can help. Happy and safe flying.

Skytech, Inc., publisher of this magazine is an aircraft sales and service company with FBOs in Westminster, MD (DMW), Rock Hill, SC (UZA – Charlotte Metro Area) and Administrative Headquarters in Baltimore, MD (MTN).

Your thoughts, suggestions, comments and criticism are important to us and we will always welcome reader feedback.

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Vref

MARKET REVIEW

In this buyer's market some aircraft are holding their own and some are suffering. See the chart below for a sampling of % of change in 2014 & 2015. All aircraft in this chart are 2008 models. Go to VrefOnline in the "Retail Percent Change" notes for each aircraft to view your area of interest. You can also see the "Price When New" in this same box online.

As you can see from the chart, some turbo props and single engine pistons are hanging on to their values relatively well. The Pilatus PC12 tops our chart jumping up a huge 6.4% in 2015. What makes it jump like that? Simple. It's done well due to its King Air 200 performance, sporting only one engine, and much lower

overall operating cost. This Swiss-made aircraft has been "flying" off the shelves, (Sales better than some), while grasping tightly to its value. The last dozen spots for 2015 are exclusively turbine aircraft. Maybe not the greatest investment, but don't forget the awesome transportation, business, and personal benefits of ownership. We continue to be bullish about the long term future of General Aviation based on just one thing – unparalleled utility! Nothing else can move your valued goods, or important people across the state, or around the globe for that matter! ■

Summarized from Vref's Market Leader.

Available in full format at www.vrefonline.com

2008 Model *	% of Change 2014 **	% of Change 2015 **
Beechcraft G58 Baron	-2.6 %	0.0 %
Beechcraft King Air 350	0.0 %	-5.2 %
Beechcraft King Air B200GT	0.0 %	-7.0 %
Beechcraft King Air C90GT	-9.2 %	-5.0 %
Cessna Citation Sovereign	-1.1 %	-8.0 %
Cessna CitationJet 2+	-2.4 %	-9.7 %
Cessna Corvalis 400	-4.0 %	-1.4 %
Cirrus SR22	-1.6 %	0.0 %
Embraer Phenom 100	-5.2 %	-6.7 %
Falcon 900EX	-4.1 %	-17.3 %
Gulfstream G450	-6.2 %	-26.6 %
Pilatus PC12	0.0 %	+6.4 %
Piper Malibu Mirage	0.0 %	-2.1 %
Socata TBM 850	-1.0 %	-7.4 %

* The table above contains only 2008-year model aircraft. See VrefOnline for current, average values as well as the % of Change for every year model for 2015. Each serial number is unique. Times and condition will cause great variations in price.

** % of Change is calculated on Vref value changes during 2014 and 2015. Past performance has no bearings on the future.

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2016 OFFERS A PREDICTABLE TAX ENVIRONMENT FOR ACQUIRING A GENERAL AVIATION AIRCRAFT

In December 2015, Congress passed legislation to permanently extend Section 179 Expensing for small business and 50% bonus depreciation for new aircraft for 2016 and 2017. This legislation provides much needed stability and certainty for taxpayers planning business aircraft acquisition or the replacement of current aircraft.

Section 179 Expensing provides qualifying taxpayers a \$500,000 immediate deduction for new or used aircraft. This incentive begins to phase out when the aircraft exceeds \$2 million and it is not available when the aircraft exceeds \$2.5 million. Section 179 Expensing requires the taxpayer to have sufficient earned income in order to benefit from this Expensing provision.

Bonus depreciation allows qualifying taxpayer 50% deduction on the cost of a new business aircraft and this deduction is not capped nor does it require current year taxable income. Under some circumstances, this deduction may create a net operating loss for a taxpayer that can result in tax refunds from taxes paid in prior years.

If you are a current aircraft owner, upgrading to a new business aircraft in 2016 can provide added tax benefits. For example, if you own an aircraft and have tax basis remaining, trading up to a new aircraft will free up the remaining tax basis immediately.

See the illustration to the right, showing the income tax savings of purchasing a new Piper M350 before September 30, 2016, and trading in a plane valued at \$750,000.

An investment of \$550,000 for a new M350 in 2016 can produce an immediate reduction of \$346,500 in income tax liabilities. This illustration assumes 100% business use for 2016 and meeting of various income tax requirements like related party leasing and pas-

sive activity loss. Please consult with your tax advisor if a new business aircraft in 2016 can provide you immediate income tax savings.

To find out more, please visit our website, www.aviationtaxconsultants.com or call us at 1-800-342-9589. ■

ILLUSTRATION OF TRADING UP TO A NEW PIPER M350

Purchase Price of M350	\$ 1,300,000
Trade in value of current aircraft	\$ (750,000)
Net purchase price of M350	\$ 550,000
Un-depreciated tax basis of current aircraft	\$ 400,000
Total depreciable tax basis of M350	\$ 950,000
2016 tax depreciation:	
Section 179 Expensing	\$ 500,000
50% bonus depreciation	\$ 225,000
20% MACRS depreciation	\$ 45,000
Total 2016 tax depreciation	\$ 770,000
Income tax benefits at 45% marginal tax bracket	\$ 346,500

Aviation Tax Consultants (ATC) assists aircraft purchasers in acquiring aircraft in a tax efficient manner. Our services include the elimination or reduction of sales tax at the time of purchase, maximizing income tax savings, controlling the cost of personal use of the aircraft, complying with passive activity loss, hobby loss and related party leasing rules and Federal Aviation Regulations. Cooperation with client's current tax and legal advisors is welcome and encouraged.

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We would greatly appreciate hearing from you! Please tell us what you think of *Advantage* magazine and offer any thoughts you have for improving this publication. Our goal is to provide helpful, interesting information that you enjoy reading.

Your opinions, suggestions and ideas for new articles and content are important for continuing improvement and growth that will serve all our readers.

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Thank you!

The Pilot-In-Command is solely responsible for the safe and proper operation of his/her aircraft and it is the responsibility of the pilot-in-command to operate that aircraft in compliance with that aircraft's Pilot's Operating Handbook and other official manuals and directives.

www.skytechinc.com





40 YEARS & COUNTING

As Skytech opened its doors in July of 1976, the country was undergoing another Presidential election year. A relatively unknown former Governor of Georgia, Jimmy Carter, eventually won over the incumbent President Gerald Ford. The 21st Modern Summer Olympics played out in Montreal, Quebec. Hank Aaron hit his 755th and final home run. And the top three songs on the USA charts were Silly Love Songs by Paul McCartney (Wings), Kiss and Say Goodbye by the Manhattans, and Afternoon Delight by Starland Vocal Band. A lot has changed over the years – especially the music - but one thing has stayed the same: Skytech’s commitment to our customers.

“EACH DAY WE PLEDGE TO **MEET OR EXCEED** OUR CUSTOMERS’ EXPECTATIONS FOR **QUALITY**”

We strive to be the premier provider of aircraft and services for high-end owner-operated and corporate aircraft on the East Coast. Each day we pledge to meet or exceed our customers’ expectations for quality, and the last 40 years have allowed us to serve many individuals and companies with that goal in mind. We whole-heartedly thank each and every one of you for sharing this ride with us. The future is bright and gives us great anticipation for what’s next to come while we reflect on our many accomplishments along the way. ■



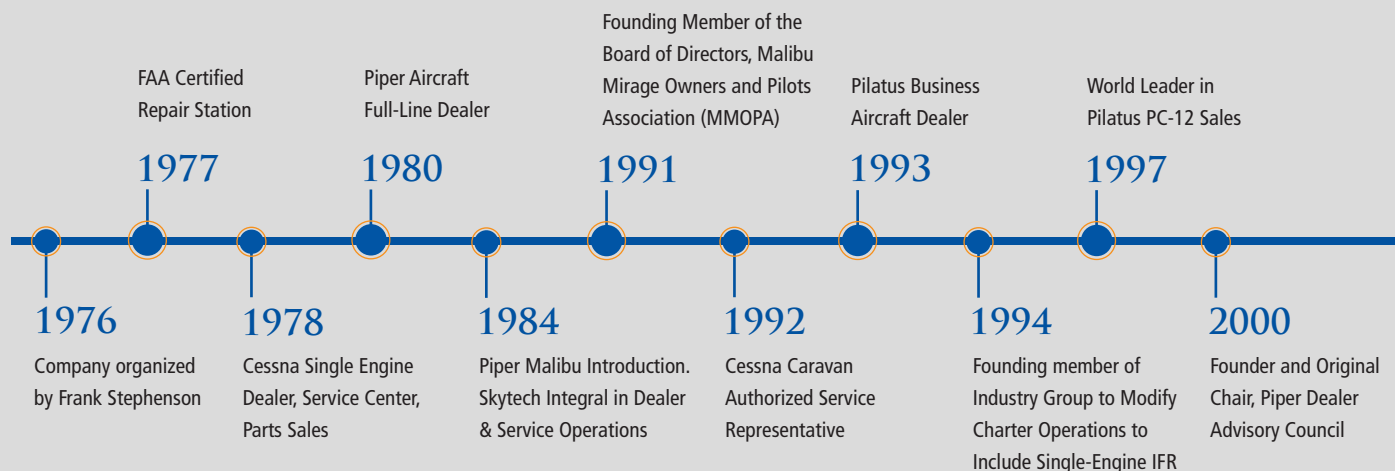
Service hangar at MTN facility packed with PA-46 aircraft



Aircraft on the UZA ramp during construction of a storage hangar.



Service and sales department moved to DMW from MTN in 2009





PRESIDENT'S MESSAGE

I suspect that, as a startup, if you survive in any industry to see your 40th anniversary you have been a little bit lucky. As Skytech celebrates our 40th year in business, we know that the Aviation Spirits have always been very benevolent. They had to be for Frank Stephenson to start a business at the height of General Aviation manufacturing and then keep the thing together as most GA manufacturers ceased production within the next six years. It's really hard to be a new airplane Sales and Service organization when the annual production rate of new aircraft drops by 90% (from 18,000 to 2,000). And someone is smiling on you when you survive moving half your business six miles from a nuclear power plant, and 30 days later on Sept 11, 2001 all the airspace within 10 miles of all nuclear plants is completely shut down. In both instances you either adapt or perish, but more on that in a minute.

It's even harder to thrive when the time frame to develop new products is measured in decades and the investment required is measured by how many hundreds of millions. All of that is before you get to the practical and regulatory environment where the penalty for an error can be colossal. In the aviation business, from stepping into the cockpit as the Pilot-

In-Command to running the FAA, you learn pretty quickly to prepare ahead of time, be organized in your advances, and calculated in your responses. If you want to spend 40 years in the aviation business, that is the way it has to unfold.

Early on we decided that the GA industry is little more than an adaptability contest. The macro and the micro perspectives can easily change year-to-year. So Skytech made it our business to be very well prepared and well-situated when opportunities arose in the churn that is the business of aviation. And, as any competitive athlete in any sport will tell you, luck is little more than the intersection of preparation and opportunity.

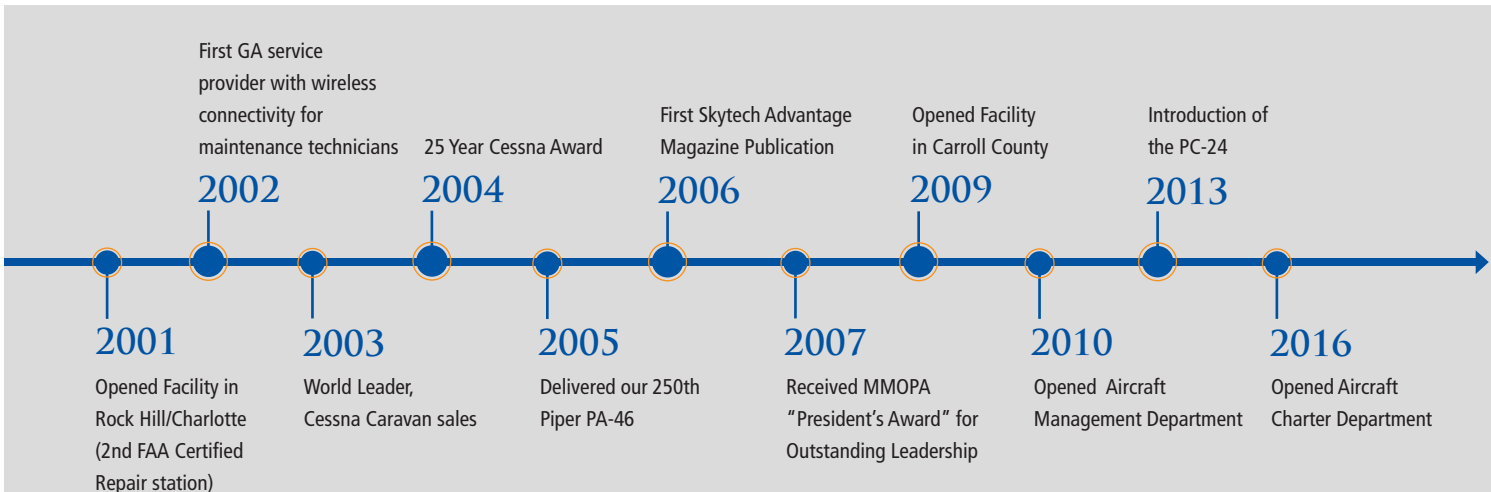
Said another way, we've made preparation and adaptation two of our core competencies at Skytech. Consistently preparing ourselves for opportunities explains the advent of the three manufacturers that we have the privilege to represent, the two FBOs that we operate in two diverse metropolitan areas, and the industry regulators that have allowed us to advance the business over the decades. Preparation explains how we anticipate

our customer's needs or desires and our development of a plan to address them before they arise. That mindset is what allowed us to introduce four completely new clean sheet aircraft designs and a whopping twelve major airframe changes – not including major avionics advances – over the past 40 years.

Any way you slice it, Skytech has enjoyed a long and fruitful...beginning. We have a new charter business in operation, an industry-advancing jet aircraft well on its way to certification, a new turboprop on the verge of delivery, the best teammates / employees you can find in aviation, and the premier business partners in the industry. And what time we are not spending taking personal care of our customers we spend preparing for tomorrow. Maybe in the next 40 we can get lucky all over again! ■

- John Foster, President of Skytech, Inc.

"...YOU LEARN PRETTY QUICKLY TO PREPARE AHEAD OF TIME, BE ORGANIZED IN YOUR ADVANCES, AND CALCULATED IN YOUR RESPONSES."





COMMON MISTAKES TO AVOID FOR A SMOOTH AIRCRAFT PURCHASE

By far one of the most common mistakes made is buying an airplane that doesn't best suit your needs.

Buying an aircraft can be a daunting process – no matter if it's your first time or with several transactions under your belt. The good news is you can substantially stack the deck in your favor just by following (or not) in the footsteps of those that came before. The time honored approach of learning at the expense of someone else is a smart, prudent and cost saving practice. The following are a few of the most common mistakes made in the aircraft sales process. Each transaction is unique and this certainly isn't a complete list, but taking heed of these points will go a long way in ensuring a smooth buying experience.

1- BUYING THE WRONG AIRPLANE

By far one of the most common mistakes made is buying an airplane that doesn't best suit your needs. Typically, the goal in selecting the correct aircraft starts with identifying your missions and trying to match a model that can efficiently accomplish 80% of them. Buying something that can do 100% can often lead to over-buying. Less than 80% and you'll too often be yearning for something more. Can the airplane use airports near your destinations? Will it accommodate your passenger needs? How is service handled? etc. These are all questions to ask to ensure a good fit for your unique needs.

2- LETTING ACQUISITION PRICE ALONE GUIDE YOUR DECISION

This can often tie back to mistake number one. Purchase price alone does not make for a happy long term ownership experience. Buying the correct airplane can. You may be able to pick up a 1982 Westwind 1124 for \$400,000, but with an estimated yearly cost to operate of over 1.2 million, the gap between it and a new aircraft with modern equipment will close very quickly! (Source: JetNet Evolution)

3- BUYING LIKE YOU WOULD A CAR

The auto and aircraft worlds may appear to have many similarities, but they are in fact vastly different. If you have visions of walking into a dealer and walking back out an hour later with an airplane, you may be disappointed. The process can take time, and often requires pre-coordination of efforts amongst multiple parties.

4- NOT COMPLETING A PRE-PURCHASE INSPECTION

If purchasing a pre-owned aircraft, the pre-purchase inspection is the best way to shield you from unforeseen issues after delivery. Having a knowledgeable shop perform the inspection is key. Every model aircraft has their idiosyncrasies and a shop well versed will know exactly what to look for.

5- NOT CONSIDERING TAX IMPLICATIONS

The best piece of advice here is to consult an aviation tax

professional. From structuring depreciation, to charting the best course for taking delivery of your aircraft, there are several areas where the advice of an expert specializing in aviation will pay dividends. For example, every state has a different way of handling aircraft sales tax. Simply taking delivery in one state vs another can have a profound impact on your wallet. It's best to go in with a plan.

6- FALLING PREY TO THE "FLIGHT DEPARTMENT COMPANY" TRAP

Establishing a corporation or LLC for an aircraft is commonplace. However, it must be done properly to comply with FAA regulations. Without a properly structured lease allowing you

to operate the aircraft from the LLC, you could be viewed as providing air transportation to others for compensation or hire, according to the FAA. This could result in FAA sanctions, insurance complications and even tax implications – all of which can be avoided if set-up properly.

7- VIEWING THE AIRCRAFT AS AN APPRECIATING ASSET

In special occasions, airplanes may bring more for owners than they initially spent, but this is the exception – not the rule. However,

certain aircraft have historically held their values much higher than others throughout the years. See this month's Vref article on page two. Although not an appreciating asset in monetary cost alone, the value an aircraft can bring to its owner is typically felt across multiple fronts. From increased productivity and time, to achieving what once wasn't possible – aircraft deliver in many ways, outside of the balance sheet.

8- NOT ASKING FOR HELP

Just as you have become an expert in your respective field, there are also professionals who keenly know the ins and outs of the aviation sales arena. Their services may not be free, but the guidance and peace of mind knowing that your needs are being looked after are well worth the expense. ■





5-Blade Propellers



In aviation, little things go a long way. Shed a couple airframe pounds and gain more payload. Add a couple gallons of capacity and remove what once required a fuel stop. Adjust wingtip design and increase range. Cumulatively, it's the little things that add up to become something much more. Fortunately, aviation is full of innovators looking to improve upon designs and tweak what is already pretty darn good to become that much better. Aviation's history is littered with examples proving this cycle. We simply aren't a group that's known for leaving things in the "good enough" category...and that's usually a good thing!

You need not look any further than the recent five-blade propeller advancements to see yet another example of this playing out. Hartzell has announced five-blade propellers for the Meridian, M500 and Pilatus PC-12. Each check the box with improvements in take-off performance, rates of climb, reductions in cockpit and cabin noise, lower vibrations (and thus pilot and passenger fatigue), unlimited life, and increased ramp appeal. Performance upgrades are always welcome and unlimited life is a no-brainer. However, you can argue that a reduction in noise and vibration that improves the flight experience is a substantial reason why many owners will choose to upgrade. These airplanes serve as mobile offices and personal retreats. Providing a better environment for business to be accomplished, conversations to be held, and to arrive more refreshed is a major tipping point for owners and operators.

» PIPER MERIDIAN AND M500

The carbon fiber five-blade propeller is a factory option on new Piper M500s and can be upgraded in the field to Meridians and M500s. The new Hartzell propeller blades are certified for unlimited life and are five to ten times stronger than wood core blades. They feature a stainless steel shank, nickel cobalt leading edge, and mesh erosion screen for FOD protection. The five-blade is a full 15 pounds lighter than the current factory installed aluminum four-blade propeller and 10 pounds lighter than similar wood core propellers.

» PILATUS PC-12

The 2016 model PC-12 NG features the five-blade, 105-inch diameter, composite propeller as standard equipment. After-market upgrades are available for the remainder of the more than 1,300 aircraft already in service. The 2016 PC-12 NG cruises five knots faster, climbs to a cruise altitude of 28,000 feet 10 percent quicker, and has a 50-foot reduction in total takeoff distance. This is in addition to reduced flyover and cabin noise as well as unlimited life.

» HARTZELL INVESTING IN FIVE-BLADE TECHNOLOGY

"We have made sizable investments in structural composites, advanced aerodynamics, the newest manufacturing processes, and we have developed strong relationships with business aircraft manufacturers," says Hartzell's President Joe Brown. "Pilots of [these aircraft] now have a highly desirable way to increase the value of their airplanes while wringing even more performance out of their flying assets." With a history dating back to 1917 and over 3,800 propellers delivered annually to business, commercial and government customers, Hartzell knows and thing or two about the business.

For more information on these propellers and the installation process visit www.HartzellProp.com and contact your factory Service Center. Trade-in promotions exist. Skytech has performed several five-blade installations and encourage owners, as always, to consider upgrades as a part of your yearly planning. Doing so can limit downtime and often allow for coordination with other inspections. Contact a Skytech representative for more information on your specific aircraft. ■

The Skytech Advantage has grown!



MANAGEMENT / CHARTER

Skytech has been trusted to serve the aviation community in and around the Mid-Atlantic for 40 years and counting. From our full-service FBOs to award-winning maintenance and far reaching sales, we've covered almost every need in General Aviation. Now, we're proud to add Aircraft Charter to the list! Our first aircraft is a Pilatus PC-12 based at the Westminster, Maryland facility. Whether we can provide supplemental lift or complete aircraft management with revenue potential at either of our facilities, we are happy to provide these services for our customers.

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TTC

for your Windshield

Your windshield is of obvious importance to your aircraft. Not only does it provide your visual reference, but it's also a key part of the pressure vessel in a pressurized airplane. For the most part it doesn't demand much from us. However, you must follow certain procedures to ensure its long life and safe operation. Failure to do so can cause damage and pre-mature replacement - the cost of which will surely catch your attention.

There are two main types of windows used in General Aviation: glass and acrylic. Glass windows are typically found in business jets/turboprops often with de-ice equipment built into the design. They are built with layers of material, and have special hydrophobic surface coatings on the outer surface for rain repellent properties. Acrylic windows are commonly found on light/medium piston and turbine powered aircraft due to its lighter weight and ability to be molded. Some have de-ice equipment built in.

Proper cleaning to prevent damage is a must. Following the manufacturers' procedure in your POH is the number one rule. They are providing guidance based on the specific windshield installed in your model. There are common practices typically found, but usually two rules ring true: less is more, and the use of proper materials is paramount.

The Pilatus PC-12 POH states to “[use] clean (preferably running) water, flood the surface. Use bare hands, with no jewelry, to feel and dislodge any dirt or abrasive materials. Using a mild soap or detergent (such as dish washing liquid) in water, wash the surface. Again, use only the bare hand to provide rubbing force. (A clean-lint free cloth may be used to transfer the soap solution to the surface, but extreme care must be excised to prevent scratching the surface.) Rinse the surface thoroughly with clean fresh water and dry with a clean cloth or damp chamois leather.”

The Piper Matrix POH similarly states to “use only mild soap and water when cleaning the heated windshield”.

They continue to say that in addition to water, “aircraft plastic cleaner” can be used with a “soft cloth or sponge in a straight back and forth motion. Do not rub harshly.”

It's important that anyone who could possibly be tasked with cleaning your windshields be made aware of these requirements. A lineman, technician, or even a helpful passenger/pilot may think they're doing you a favor by cleaning off bugs, but may in fact be unknowingly causing harm. Smashed bugs, dirt, pollen, etc., can cause damage if rubbed all over the window while cleaning it the wrong way or with the wrong solution.

What you shouldn't use to clean windows are general glass cleaners (typically they contain ammonia), furniture polish, or any type of aromatic solvent such as methyl ethyl ketone, acetone, lacquer thinner, gasoline and paint stripper. Also, notice that paper products aren't on the approved list of cloths. They are too harsh and can scratch. Using the wrong product is the easiest way to cause crazing – thousands of microscopic cracks – in the windshield.

Beyond using proper products and methods for cleaning, there are other practices that should be avoided. Never, clean a frosted or ice covered windshield with an ice scraper. Either use approved de-ice fluid or pull the airplane into a heated hangar to thaw. If a paper towel is too coarse, it should go without saying that an ice scraper is akin to running a bulldozer over your windshield. If you have exterior covers for your aircraft, make sure they fit tight enough to limit chafing. A windshield with debris coupled with a free-moving cover can cause scratches. Finally, limit placing items on the glare shield as they could nick the inside of the window very easily. Headsets, clipboards, and other hard surfaced items should be placed safely away from windows.

Follow the proper procedures, keep your windows clean and look forward to years of clear visibility ahead. ■



M600

UPDATE

THE PIPER M600 HAS RECEIVED TYPE CERTIFICATION!

VERO BEACH, Fla. – Piper Aircraft recently announced that the company’s newest flagship, the Piper M600, has received type certification from the Federal Aviation Administration (FAA). Piper Aircraft, Inc. and the FAA made the announcement at the company’s headquarters in Vero Beach, Florida.

On behalf of the FAA the type certificate was presented to Piper Aircraft President and CEO, Simon Caldecott by Piper’s FAA ODA Administrator Eric Wright in front of more than 700 guests, including community leaders, Piper Aircraft dealers, suppliers, and Piper Aircraft employees.

“We are delighted to announce the certification of the M600 by the FAA”, said Simon Caldecott, Piper Aircraft President and CEO. “With unique and innovative safety features for the single engine turbo prop segment, the competitiveness of the M600



MAX RANGE	1,484 NM
MAX APPROVED ALTITUDE	30,000 FT
MAX CABIN DIFFERENTIAL	5.6 PSID
TAKEOFF DISTANCE (over 50 ft obstacle)	2,350 FT
LANDING DISTANCE (over 50 ft obstacle)	2,125 FT
MAX CRUISING SPEED	274 KTAS
GARMIN G3000 AVIONICS	

is further enhanced by the aircraft’s performance and industry leading operating and acquisition costs.”

Piper Aircraft validated the M600’s performance, safety, function and reliability through extensive ground and flight tests with the FAA. The total flight hours accumulated during development and certification were in excess of 1850 hours using three flight test aircraft.

“This achievement of type certification for the M600 was the result of the collaborative effort between the FAA and the team

at Piper Aircraft,” said James Funk, Piper Aircraft’s Chief Operating Officer. “Both teams worked together to develop and test this exceptional product, which we can now bring to market.”

The M600 maximum range, originally expected to be 1,200 nautical miles (2,222 kilometers) with NBAA IFR reserves has been increased to a maximum range of 1,484 nm (2,748 kilometers) at intermediate cruise settings with NBAA IFR reserves. Additionally, the planned maximum cruise speed objective of 260 ktas (481 km/h) has been extended to 274 ktas (507 km/h). The M600 also boasts a Vmo speed of 250 kcas (463 km/h) and a max payload of 1,120 lbs. (508 kg).

“We continue to be impressed with the exceptional performance of the M600 and expect that the benefits will expand the capabilities and market reach of the aircraft. The overall superior value proposition within the single engine turbo prop market segment sets the M600 apart from the competition”, said Drew McEwen, Piper Aircraft Vice President of Sales and Marketing.

For more news and information about the Piper M600, visit Piper’s official website at www.piper.com



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a word to the wise

THE VALUE IN BEING PROACTIVE

BY DAVE CONOVER

Two recent service related updates highlight the value of being proactive. One saves the owners of turbine aircraft a lot of money (and headaches) through proper record keeping, and the other takes advantage of an FAA rebate for an avionics upgrade to single-engine piston aircraft. Regardless of the camp you reside in, they merit attention.

PRATT & WHITNEY CANADA RECOVERY FEE FOR MAINTENANCE DEVIATION LETTERS

Earlier this year, Pratt & Whitney Canada Corp. (P&WC) issued Service Information Letter NO. GEN-122R3 that applies to all engine models it produces. The purpose is to advise owners and operators of a fee for Maintenance Deviation Letters in regards to re-tracing total cycles, flights and starts on their aircraft's engine(s). This information is needed by P&WC, and approved repair facilities, to effectively comply with the requirements of maintenance inspections, overhauls, and time-limited components. "P&WC is introducing a fee for Maintenance Deviation Letters in response to a number of factors, the most significant being a marked increase in the number of letter requests received annually – roughly a ten-fold increase in the past decade. The requests are received 24/7/365 and generally require a response on an urgent basis. Invariably, Maintenance Deviation Letters deal with airworthiness issue and require careful analysis by a number of experts within the company." The fee, established in 2016, is set at \$5941 USD per engine. This is on top of any pre-mature

work that is deemed necessary due to the inability to substantiate otherwise. The good news is that this is 100% in our control to avoid. A simple flight log to record required information is all that is needed. Obviously an older (and higher time) aircraft is impacted more than a late model one due to the complexity of time. However, don't let this fool you into thinking your new airplane removes you from any concern. Just as proper maintenance records equate to a smoother sales process, so too will proper flight logs. A flag during a pre-purchase inspection can result in increased costs and even a blown deal. Again - all of which are completely avoidable with proper records.

FAA REBATE FOR ADS-B UPGRADES

In a recent announcement to help offset the approaching ADS-B mandate, the FAA is offering a \$500 rebate to General Aviation aircraft owners who equip their U.S. registered, fixed wing, single-engine piston aircraft with required avionics. With an estimate of nearly 160,000 aircraft that still need updates, shops will most certainly be squeezed to meet demand as the January 1, 2020 nears. To spur activity and help limit the crunch, the FAA has set aside funds for 20,000 upgrades and will release them on a first come, first served basis starting this fall. If you qualify, now would be a great time to do some planning, take advantage of the rebate and increase your aircraft's capability in the process. More information can be found at: www.faa.gov/nextgen/equipadsb/rebate. ■