

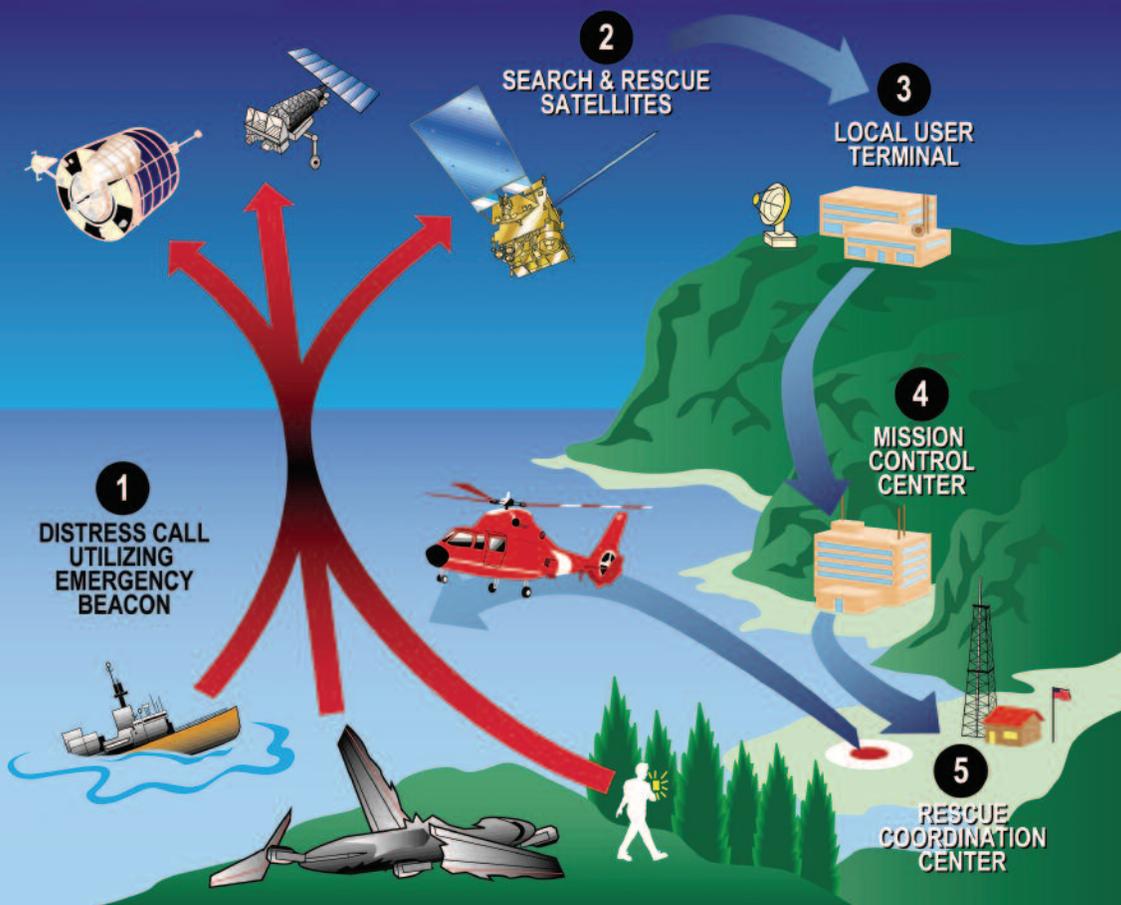
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- ... and other features

OWNER PILOT Advantage

A Magazine for Owner/Pilots from Skytech Publications

MAKE SURE ALL EYES ARE ON YOU WHEN YOU FLY.

COSPAS-SARSAT System Overview



YOUR SAFETY IS JOB NUMBER ONE.

A pilot's world today is a high-tech environment saturated with information, regulations and new equipment. That is a major reason we started publishing this magazine. We feel a responsibility to you and our entire aviation community to disseminate facts that have a bearing upon your flight safety.

So when new high-tech safety equipment and an important change of FAA regulations appear on the horizon, we must gain knowledge about the subject and expertise in the installation and maintenance of whatever hardware is required for your aircraft.

At Skytech, we share a passion for aviation. We enjoy every aspect of involvement with our customers' aircraft as well as our role in helping them maintain the highest level of safety while enjoying their passion for flying.

The cover story in this issue is particularly important to your safety in the event of a forced landing or accident that requires assistance ASAP. Please read it carefully and take the steps necessary to provide you and your passengers with the latest technology that assures you the best possible opportunity to receive immediate help.

Skytech, Inc., publisher of this magazine, is an aircraft sales and service company located in Baltimore, MD and Rock Hill, SC (Charlotte, NC metro area).

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

Please respond to:

Mike Fitzgerald
Executive Vice-President
mfitzgerald@skytechinc.com

Beginning February 1, 2009, if you're carrying a 121.5 MHz analog emergency locator transmitter (ELT), satellites will no longer process your ELT signal in the event of an emergency. Detection will revert back to the way it was handled prior to 1970 when there was no satellite monitoring – relying on overhead aircraft or passing ships that monitor the 121.5 MHz band. Whether you fly, boat or love to hike mountains, you'll want to make sure all eyes are on you by switching to a digital

emergency beacon operating on the 406 MHz frequency.

Cospas-Sarsat, the satellite system that provides distress alert and location data to assist search and rescue (SAR) operations, will terminate processing for all 121.5 and 243 MHz (military-use only) signals in just a year-and-a-half. Although a 406 MHz unit will be required to fly in some countries, Congress has not yet mandated it in the United States. Still, experts strongly suggest U.S. operators make the switch now.

see 406 MHz on page 4

TURBOPROP PRICES FLY HIGH, PISTONS LOSE ALTITUDE.

These days, jets seem to be taking the lead over smaller aircraft. Recently, we heard from two aircraft distributors with two very different perspectives on sales, illustrating the point perfectly.

"In 30 years, I've never been busier," commented a dealer selling Gulfstreams. "I don't remember when it has been this dead," said one whose inventory included a Piper twin Comanche and a Cessna 182. Incredibly, in the current market, a \$50 million airplane may be easier to sell than a \$50,000 airplane.

THE TURBOPROP MARKET

For turboprops, it was another strong quarter. Eclipses have started to deliver, and we do not detect any negative impact in the turboprop market at this time. Prices on early models of the King Air B200 are up. The E90s and F90s are also up. Demand is strong for the King Air 300 and 350 while asking prices are up sharply for the Cessna Caravan. The Merlin and Mitsubishi are down again. Twin Commander prices are stable after some big increases last quarter.

Change in Value Since 2006

1990 King Air 350	+\$160,000
1981 Cessna Conquest I	+\$75,000
1981 Cessna Conquest II	+\$150,000
1981 Mits Marquise	-\$30,000
1982 TC1000	+200,000

THE PISTON SINGLE & TWIN MARKET

When it comes to piston aircraft, the common refrain in general aviation has been, "They're not making them anymore; prices are going up." Let's bury this myth right now. Almost every piston airplane, single or twin, out-of-production or not, has endured a steady downtrend since about 2001, possibly even earlier. A few dealers continue to be successful with total restorations of twin Cessnas, Piper Chieftains and even a few singles such as Skyhawks and Cherokee Sixes.

The escalating cost of ownership has produced way too much supply. Gone are the Oklahoma City auction days when almost anyone could buy a Piper Arrow, fly it home, detail it and make \$10,000. Now buyers are more interested in a shiny glass cockpit than shiny paint.

Change in Value Since 2006

1980 B55 Baron	-\$8,000
1990 B58 Baron	-\$25,000
1980 Cessna 340A	-\$11,000
1980 Cessna 421C	-\$8,000
1980 Piper Aztec	-\$6,000
1980 Piper Seneca	-\$17,000

Change in Value Since 2006

1980 Beech Sierra	-\$5,000
1990 A36 Bonanza	-\$13,000
1986 Cessna 172	-\$8,000
1978 Cessna 177B	-\$4,000
1980 Cessna 182Q	-\$10,000
1980 Mooney M20K	-\$10,000
1980 Mooney M20M	-\$15,000
1980 Piper Warrior	-\$9,000
1990 Piper Arrow	-\$8,000
1990 Saratoga SP	-\$12,000

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HEARD IN THE PILOTS' LOUNGE



Stop by the pilot's lounge for intriguing anecdotes, fascinating facts and a dash of hard-earned lessons.

Q: What kind of work did the father of the Wright brothers do?

- A. Engineer
- B. Minister
- C. Baker
- D. Mechanic

A: B. Milton Wright, the father of Wilbur and Orville Wright, was an ordained minister of the Church of the United Brethren in Christ.

Q: Which aircraft boasts the longest production run of any civilian turboprop?

A: The King Air. It has been in continuous production since 1964. As of 2006, the King Air and the Piaggio Avanti are the only two twin-turboprop aircraft in production.

Q: What do experts say you should never use to clean your aircraft's interior?

A: Household cleaners. Ammonium-based cleaners such as Windex can cloud mirror-

like surfaces. What may appear to be glass may actually be a lightweight but strong polycarbonate material [a sort of plastic resin] called Lexan. Windex can cloud Lexan as well as wood veneer finishes. Don't bring it on board. Also, never use a carpet cleaning machine on your aircraft's interior. They infuse too much water into the material, which may never dry out, causing an unpleasant odor.

see PILOT'S LOUNGE on page 4

PIPERJET EAST WILL SOON BECOME YOUR TOP-OF-THE-LINE *SKYTECH-ADVANTAGE*.

by Mike Fitzgerald, Executive Vice-President

PiperJet East, a wholly owned subsidiary of Skytech, Inc., will serve as one of five national distributors of the PiperJet, Piper Aircraft's much heralded entry into the light jet market. Piper Aircraft carefully selected certain existing dealers to be PiperJet distributors.

From Maine down to the South Carolina/Georgia border, the PiperJet East sales territory includes 16 states and the District of Columbia.

SOMETHING OLD; SOMETHING NEW

What could be better than the speed, comfort and capabilities of a revolutionary new single-engine, owner-flown light jet designed and built by an aviation pioneer? How about all of that plus sales and service by a company specializing in owner-flown aircraft for 31 years – a company with numerous customer benefits referred to as the *Skytech-Advantage*?



PIPERJET EAST HEADQUARTERS: At Baltimore, in Martin State Airport's historic terminal building (named for Glen Martin, aviation pioneer), it will be co-located with parent company Skytech, Inc. Below is the Skytech and PiperJet East facility located in Rock Hill, SC (Charlotte, NC metro area).



But wait, this company specializing in the PiperJet is called PiperJet East. Not Skytech. Why? Because the people at Skytech wanted PiperJet prospects and owners to know that they are totally committed to building an organization second to none in the world for PiperJet sales and service – emphasis on service! PiperJet East will raise the bar to achieve a new level of service for light jets. For example, we will open a new PiperJet Service Center in the near future so that no customer in our territory will be more than 90 minutes away from factory-authorized service. We think that this new company name – for a new and very specialized service – will communicate our commitment immediately and permanently.

This is a case where something old and something new will bring major advantages to you! New product, new name – the *Skytech-Advantage* with additional benefits.

PIPERJET – NO COMPROMISE

The PiperJet incorporates single-engine turbofan power provided by the Williams FJ44-3AP. This engine, based upon proven technology, with more than 2.5 million hours of flight time, will be de-rated to 2,400 pounds of take-off thrust. The FJ44-3AP is William's most efficient engine with a TBO of 4,000 hours, and is renowned for high performance and rugged reliability.

Cruise speed is 360 KTAS, Range: 1,300 nm. Full-fuel payload is 800 lbs. Operating ceiling: 35,000 ft.

The PiperJet's focus is on optimal operational excellence, pilot-friendly handling and, of course, safety. It all adds up to a very fast light jet that will have everything a pilot could want – not the least of which is a really enjoyable flying experience every time he starts that powerful engine.

Navigation, situational awareness and system information will all be delivered through next-generation technologies.

Save \$50,000 to \$100,000

When you buy a new Piper Mirage turbocharged piston single or new Piper Meridian single-engine turboprop, you are in a perfect position to step up to a PiperJet when it becomes available. And you get a coupon worth \$100,000 toward the PiperJet purchase if you buy a Meridian or \$50,000 if you buy a Mirage. •

To find out more about this amazing offer, call 888.386.3596. We will be pleased to answer your questions about this Piper Aircraft program – or anything else we can help you with. Thank you!

There are some 170,000 of the older generation 121.5 MHz ELTs in service. Even with satellite processing, the 121.5/243 MHz beacons have significant shortcomings, which is why they are being phased out. According to the National Oceanic and Atmospheric Administration (NOAA), the band is plagued by poor accuracy and an abundance of false alerts, which misdirect valuable resources.

The 406 MHz frequency is significantly more accurate and reliable. In fact, it's 100 times more powerful, which shrinks the search area and saves valuable time – time that could save lives. The search area for a 121.5 MHz beacon is 1,260 square kilometers and just 13 square kilometers for the 406 MHz. If you add a GPS input to the 406 MHz system, the search area is reduced to less than one kilometer.

FEWER FALSE ALERTS

The 406 MHz system also incurs fewer false alerts from non-beacon sources. On the 121.5 MHz band only about one in five alerts is actually from an emergency beacon. Various items such as ATM machines, pizza ovens and stadium scoreboards create interference. False alerts unnecessarily tie-up search and rescue crews and squander millions of dollars.

With 121.5 MHz's high false alert rate, search and rescue assets are not deployed until additional alert information is received from another passing satellite, which could take another couple of hours. The dependability of the 406 MHz system allows for immediate deployment of search and rescue. With this earlier deployment, crews are at the scene an average of six hours sooner on land and three hours sooner on water.

Also, the 406 MHz beacon's digitally transmitted signal can be encoded with the owner's contact information and aircraft data making it easier for search and rescue

personnel to determine whether the signal is a real emergency and, if so, better direct search and rescue efforts. For those reasons, 406 MHz ELTs are required to be registered with NOAA.

GLOBAL COVERAGE

Although significantly better than the 121.5 MHz frequency, the 406 MHz emergency beacon isn't perfect. According to NOAA, 406 MHz technology gives operators complete but not continuous coverage. The system cannot produce distress alerts until the satellite is in a position where it can "see" the distress beacon. However, with an onboard memory module, the satellite is able to store 406 MHz distress beacon information and rebroadcast it as soon as the satellite comes within view of a ground station. If a satellite is in view, the data is relayed within five minutes. If not, it could take up to 45 minutes.

With 121.5 MHz beacons, the system coverage is neither global or continuous because detection of the distress signal depends on the availability of a ground receiving station in the satellite field of view at the same time that the satellite receives

the beacon signal. Current coverage with satellites is about two-thirds of the world.

ABOUT THE COST

Although they still cost more than their 121.5 MHz counterparts, the price of 406 MHz beacons have dropped over the last few years as manufacturers ramp up production in anticipation of the phase out. Also, they are working to keep installation costs down by offering plug-and-play units to replace the existing 121.5 MHz system.

Operators can choose from several options, including an automatic portable ELT. The unit can be detached from the aircraft and, after attaching a flexible antenna, used as a portable locator beacon. A portable ELT is a practical solution for situations where passengers and crew must leave the airplane and move to a safer location.

Experts are encouraging operators to make the switch to the 406 MHz beacon now rather than wait until next year. Installing now provides greater safety and peace of mind, plus operators can have the system installed during regular maintenance well before the deadline while scheduling is more flexible. •

Compare 121.5 and 406 MHz Emergency Locator Beacons		
	121.5 MHz Beacon	406 MHz Beacon
Coverage	Current coverage is about two-thirds of the world.	Global
Reliability	Works in 10-20% of crashes	Expected to work in more than 60% of crashes.
Accuracy with Doppler	Search area of 1,260 square kilometers	Search area of 13 square kilometers
Accuracy with GPS input	No capability	Less than 1 kilometer
Waiting Time	45-90 minutes	Less than 5 minutes when satellite is in sight; if not up to 45 minutes
Deployment of Search & Rescue Resources	High false alert rate; wait for additional satellite pass	Search & rescue teams sent immediately
Identification	None	User ID, aircraft registration number, nationality and aircraft type

Q: What type of aircraft is flown most often in the U.S.?

A: Collectively, in 2005, pilots flew piston aircraft 8.3 million hours for personal pleasure, the most of any other type.

Q: What does a football field have in common with airports?

A: AstroTurf, or more specifically, AvGrass. AvGrass, made by AvTurf of Chicago, says its new synthetic grass runway for general aviation will help reduce bird strikes and reduce mowing tasks at airports.

Q: Where did the term "aeronautics" originate?

A: In France. It was derived from the Greek words for "air" and "to sail".

• **Did you know?** At 1.3 billion people, China has more than four times the population of the United States. However, the world's fourth largest country doesn't come close to the U.S. in number of airports. China has only 486 airports, the U.S. 14,858.

• **Did you know?** Pilatus flew its first aircraft, the single-engine SB-2 Pelikan, in 1944.



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Whether you take along a machete for clearing vegetation or a set of golf clubs for working on your slice, the best-of-both-worlds Caravan packs more than enough of everything to help you cut it in the rough.



Sure Thing



STRUCTURING ENHANCED AIRCRAFT TAX ENTITIES.

DEDUCTIONS AREN'T ALWAYS SAVINGS

An aircraft used in a trade or business may qualify for income tax deductions, but the effectiveness of those deductions resulting in tax savings is often dependent on their classification. Particularly with deductions flowing into individual returns; how they are deductible often determines if the savings may be recognized immediately, or not allowed at all.

THE WORTHLESS ITEMIZED DEDUCTION

Certain tax deductions are allowable to individual taxpayers only as miscellaneous itemized deductions. For aircraft operators these often include un-reimbursed employee business expenses and expenses incurred in the production of investment income. Miscellaneous itemized deductions are not deductible except to the extent they exceed 2% of adjusted gross income. All itemized deductions are further reduced for taxpayers who have income over approximately \$150,000 per year. Not surprisingly, many aircraft owners find that a miscellaneous itemized deduction provides little, if any, tax savings.

PASSIVE LOSS – BETTER THAN NO LOSS

One solution to the un-reimbursed business expense classification may involve leasing the aircraft to one's employer. This may result in shifting the deduction from a miscellaneous deduction to an above-the-line deduction (for adjusted gross income). Not all rental activity to your employer qualifies as a trade or business expense merely by designating it as such. However, under certain circumstances it may be possible to develop a bona fide business of leasing the aircraft that constitutes more

than a mere expense reimbursement or hobby. The Internal Revenue Code has provisions that are designed to prevent the re-characterization of hobby losses as deductible business losses. If a taxpayer can meet the stringent test of what constitutes a business, he must then deal with the limitations imposed on passive activity income. Absent extenuating circumstances, the lease to an employer will generally be classified as a passive activity. Losses resulting from passive activities are deductible only against other passive income, or suspended until the activity is disposed of. However, unlike worthless itemized deductions or losses disallowed as hobby losses, the losses from a passive activity may be suspended, but ultimately will be recognized and result in tax savings.

GROUPING MAY PROVIDE A SOLUTION

Aircraft owners who own the businesses that deploy aircraft may find both hobby loss and passive activity solutions in grouping elections. These elections allow owners to treat their aircraft as part of their primary business undertaking. When an owner qualifies for this election they may successfully create "above the line" deductions without passive activity taint.

THINK ALTERNATIVE MINIMUM TAX

The number of taxpayers affected by alternative minimum tax is increasing. Miscellaneous itemized deductions that escape the 2% test and the high income phase-out test are nonetheless non-deductible for alternative minimum tax purposes. For those subject to alternative minimum tax, what the Code provides in tax savings on one tax is taken away by the other.

IT'S ABOUT PLANNING

The issues outlined above are exceedingly complex and are available only for certain aircraft use. Only expenses incurred in a trade or business that are ordinary, necessary, and reasonable in amount qualify for deductibility. The resulting tax savings from those deductions often depend on effective tax planning. Aircraft owners are encouraged to seek counsel regarding the application of these issues to their specific tax situation. •

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Louis M. Meiners, Jr., is an attorney and CPA who serves as president of Advocate Aircraft Taxation Company. Advocate's practice is limited to serving the needs of owners and operators of aircraft. Services include aircraft operational analysis, sales and use tax management on aircraft acquisitions, income tax planning, federal excise tax planning, and representation before taxing authorities. Meiners can be reached at (888) 325-1942, or loum@advocatetax.com.

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This article is designed to provide information of general interest to the public and is not intended to offer specific legal advice. You should consult Advocate Aircraft Taxation Company or your tax and aviation advisor if you have a matter requiring attention.

STEPPING UP TOWARD NEW MAINTENANCE REALITIES.

by Chuck Massanopoli

With the growing trend towards single-engine, turbine-powered aircraft, there needs to be a change in perceptions regarding maintenance. Owners who have never owned a turbine aircraft (single-engine or twin) should educate themselves on the service requirements and additional systems these aircraft may incorporate.

Besides the obvious differences in reciprocating and turbine engines, there are other more subtle distinctions to consider regarding turbine aircraft. In most cases a single-engine turbine aircraft is new in design as well as in the age of its materials. New designs of any aircraft can be more expensive to maintain due to advanced

failure. This unit has rechargeable batteries that provide the power and require testing (usually every 6 or 12 months) to make sure the batteries are still providing the minimum amount of power needed in an emergency situation. As they are currently designed, these units require close monitoring during the tests. This is important to know, because it is an additional amount of labor that was not required with older aircraft. This same type of test and close attention is required for your main aircraft battery – which is higher in cost than a standard aircraft battery.

All new makes and models of aircraft can be expected to have Service Bulletins and letters to comply with, usually meant to improve safety and reliability. However, most of these normally occur during warranty periods and are paid for by the manufacturer. As an aircraft model ages, the amount of bulletins will usually diminish, and since most of the bulletins or letters require a one-time compliance, the cost will not be ongoing. However, some of these bulletins may be relatively expensive due to the detailed inspection required and the corresponding parts. An example might be a cockpit side window found to be out of tolerance, requiring replacement prior to the next flight.

INSPECTIONS AND REGULATIONS

Another maintenance reality that is markedly different on turbine-powered aircraft than it is on piston aircraft is the area of special inspections. These inspections

are broken down by aircraft hours/cycles and calendar time. The intervals can be as little as 50 hours up to 10 years. The inspections can be something as simple as a propeller heat ops check to complex electrical checks on the flap system. It is not unusual to find that up to 60% of the write-ups on an annual work order are for the special inspections. The intent is to maintain aircraft reliability and safety, but another important result of these inspections is helping to preserve aircraft resale value.

Most owners of piston aircraft are familiar with subjects discussed in the previous sections of this article. There is one important FAR, however, that is not very well known when you enter the turbine realm, because it does not apply to small, non-turbine-powered aircraft. FAR 91.213 states that no person may pilot an aircraft with inoperative instruments or equipment – unless an approved Minimum Equipment List exists for the aircraft and the takeoff is in compliance with that list. You can see that this regulation does not allow maintenance to be deferred in a turbine aircraft. However, most manufacturers will assist owners in generating a Minimum Equipment list for their aircraft to be approved by the FAA.

PREPARING FOR THE STEP

This is by no means a complete list of the differences regarding turbine versus piston aircraft maintenance. We have simply presented some of the areas where additional costs can be generated. And we hope you find the information in this article helpful as part of your education process regarding differences in maintenance realities when you step up from piston to turbine operation.

We know for a fact that it is a step you will enjoy taking! •



PISTON

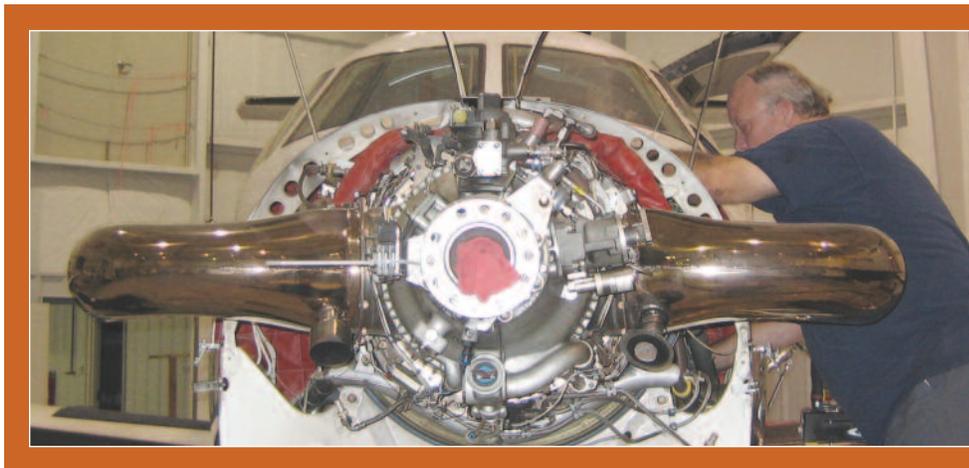
technologies (i.e. composite structures, electronic flight displays, etc). But some of this cost is offset by the fact that turbine engines are more reliable, normally requiring less service than their piston counterparts.

Turbine engines do require slightly higher per-hour reserves, but due to very long TBOs, the first or the second owner may not fly enough hours to experience an engine overhaul.

In this article, we will try to help you become more familiar with these and other issues regarding turbine aircraft.

NEW SYSTEMS, NEW COSTS

With turbine-powered aircraft, there are new systems that a piston aircraft operator may not be familiar with. For example, a standby power unit is installed to provide power to back up instruments and one or two radios in case of electrical system



TURBINE

A WORD To The WISE

from Dave Conover



Wide Area Augmentation System, more commonly known as WAAS, is an exciting new development in aviation. In my mind, it is the supercharged version of GPS. However, in spite of numerous articles in aviation journals touting the benefits and requirements of WAAS installations, I continue to hear pilots question how they can fully benefit from this technology.

First of all, the WAAS system provides a network of ground reference stations, primarily in the USA, which improve upon the performance and accuracy of a traditional GPS receiver. The ground stations correct for inherent GPS signal errors caused by ionospheric disturbances, satellite orbit errors and timing issues. While similar systems are in development by other countries, WAAS is available currently only in North America.

AN ADDED LEVEL OF SAFETY

Typically, a WAAS-enabled GPS receiver will have an accuracy of one meter horizontally and two meters vertically which is five times more accurate than a standard GPS receiver.

Such accuracy has allowed the FAA and DOT to develop precision IFR WAAS approaches that include both horizontal and vertical guidance. This not only enhances the traditional non-precision approaches available at most rural airports, it also opens up many more airports for IFR usage with minimums that can approach ILS standards. Once you have the proper equipment in your aircraft, this new technology will provide an added level of safety for flying into airports with no ILS system in place.

IMPORTANT CONSIDERATIONS

Many operators who have already had GPS upgrades or purchased new WAAS GPS units found that they cannot fully benefit from this upgrade. It is important to discuss your specific aircraft equipment with your avionics shop so that they can advise you of how (and if) your existing equipment will fully integrate with this technology. The major area to clarify is whether your instruments and autopilot will interface and qualify for WAAS approval. With the myriad of electromechanical instruments

and all the new glass panel aircraft on the market, there is no standard answer.

After evaluating your aircraft, your avionics shop will be able to advise you what is needed to take full advantage of the WAAS approaches. If your aircraft and/or equipment does not fall within an existing FAA STC or manufacturer's approval, then you may not be able to display and fully integrate the vertical component of the WAAS approach.

HOMEWORK WILL HELP

WAAS is destined to be among the best new technological advancements that we have seen in aviation for quite a while. It will not only open up more airports for IFR operations – it will improve safety at many current airport approaches. There are many excellent, detailed articles on WAAS that your avionics shop can provide to you.

By doing a little homework in advance, you should be able to mitigate any surprises. •



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