

OWNER & PILOT Advantage

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

THE PRIVACY OF PRIVATE AVIATION

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IS THERE ANY PRIVACY LEFT?

There you stand; shoes off, belt off, jacket gone, and no cellphone as you watch your briefcase disappear down the conveyor belt. The first class ticket in your pocket is not doing you much good with the TSA. Think of all the productive things you could be accomplishing in a quiet corner of your favorite FBO.

Most of the time, private airplanes are described with terms like productivity, time savings, travel on your own schedule, etc. This issue brings us to the topic of privacy—both in the air and on the ground. That means not running into one of your competitors on the same airline, having a confidential phone conversation in the terminal, or slipping in and out of town to view a prime piece of real estate unnoticed. How can you put a value on privacy?

In today's world of instant information, the ability to keep you yourself and your motives private is a huge advantage. There is actually a reality show where teams of contestants are turned loose to hide from former law enforcement professionals for 25 days. They caught the first pair on a bus going to Atlanta in about 6 hours. I can almost guarantee that with a small general aviation airplane and some good VFR weather, we could have a winner.

There are plenty of good reasons to purchase a general aviation aircraft. Privacy is just one of them. If you would like to know more about the rest, feel free to give us a call. We promise not to tell anyone you called.

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.

Please respond to:
Mike Fitzgerald
Executive Vice-President
mfitzgerald@skytechinc.com

MARKET REVIEW

Measuring Par in Business Aircraft Activity

By Carl Janssens, ASA

Scoring a golf tournament based on par is relatively understandable to those who play the game on a particular course. Par is Latin for what the English rhetoric refers to as “average.” This is simple enough for the aviator’s number one leisure sport. Par in business aircraft activity is another story. One could list multiple concepts for par in the business aircraft transaction. Measuring total inventory available is one consideration, while measuring average days on market could be another. Then there is the actual transaction. Measuring the number of transactions as a result of par based on type, range, equipment for pre-owned aircraft or measuring the number of new sales from the manufacturer or distributor could be another definition of par. One could also find a par on cash versus finance, American sales versus everywhere else, and Part 135 activity or corporate flights. The list goes on and on while everything mentioned, and not mentioned, can be measured against par. So be specific. If business aviation is below par, then being “above par” doesn’t have much of a bite unless it refers to a specific segment of business aircraft activity.

Just as in golf, wind plays a factor in the underlying score as it relates to par. Wind also has a different meaning in reference to national politics and has an impact on our aircraft markets. All in all, how would you measure par in your business aircraft activity within your level of participation?

Within the Aircraft Bluebook, measurement of par based on values increasing or decreasing looked pretty average when compared to the previous reporting period. In the jet category, the majority of aircraft were considered stable while

the turboprop market was in the “birdie” category faring better than average by having some stability in pricing. Multi-engine pistons, single-engine pistons and helicopters are also represented to be related to an “eagle” score when compared to the previous quarter. In all, activity was good, maybe robust with regard to the number of transactions in some categories while pricing remained on par with a bogie here and there. ■

JET

INCREASED	11
DECREASED	494
STABLE	587

TURBOPROP

INCREASED	26
DECREASED	137
STABLE	500

SINGLE

INCREASED	0
DECREASED	208
STABLE	2519

Summarized from Aircraft Bluebook
Marketline 2016 Newsletter.
Vol. 29 No 3.



FACTS

FOR OWNER/PILOTS

A business aircraft is a sizable investment, but if you utilize it in a profitable operating business, you will be able to significantly reduce the cost of your flying by deducting expenses, including depreciation. Below are some of the common questions to consider when determining whether you can ask Uncle Sam to subsidize your flying by buying a new Piper or Pilatus aircraft.

Should I write off an aircraft?

If you can support and justify the use of your aircraft in your business, yes, deducting operating expenses and depreciating the aircraft can help you reduce your cost of flying. It may help you justify buying the plane in the first place!

What is depreciation?

Depreciation is the recovery of the cost of a business asset over the useful life of the asset. Federal tax law allows a very generous five year useful life for aircraft that are used in non-commercial operation. In order to depreciate the aircraft, you must own the aircraft and the aircraft must be used in a trade or business or an income-producing activity.

What is Section 179 Expensing?

The tax law allows small businesses to expense up to \$500,000 in capital improvements expenses. There are various requirements that you need to meet in order to qualify for Section 179 expensing. This expensing provision has been made permanent by Congress.

What is Bonus Depreciation?

Bonus depreciation is an incentive for business owners to accelerate its depreciation deduction when a new business aircraft is purchased. In 2017, 50% of the purchase price of a new aircraft can be depreciated in the year of acquisition, and can be utilized in conjunction with Section 179 Expensing.

Do I need an aircraft business so that I can write off my aircraft?

Generally, no. The preferred approach is to incorporate your aircraft into your existing business. You want to use the plane to visit clients, attend trade

shows or seminars that help you become more efficient and profitable.

How do I support the business use of my aircraft?

The flight log is the single most important supporting document to support the business use of your aircraft. In the event of an IRS audit, a detailed, well-documented flight log can be the difference between a no-change audit or having deductions questioned and disallowed.

Your pilot logbook usually does not provide sufficient details for your trips. A tax log should be kept to provide detailed documentation of the business purpose of each flight.

Will I be audited by the IRS if I write off my aircraft?

The occurrence of an IRS income tax audit is very rare – provided that your ownership structure does not draw attention to your income tax return. Certain filing positions do attract IRS auditor's attention. For example, if you set up an aircraft ownership Limited Liability Company that reports sizable tax losses in consecutive tax years. The key tax planning objective is to formulate an ownership structure that maximizes the income tax deductions available from your aircraft, while mitigating the risk of potential inquiry from the IRS. ■

Daniel Cheung, CPA

Aviation Tax Consultants, LLC (www.aviationtaxconsultants.com) assists aircraft purchasers in acquiring aircraft in a tax efficient manner. Our consulting services include the elimination or reduction of sales and use tax at the time of purchase, maximizing income tax savings, controlling the cost of personal use of the aircraft, complying with passive activity 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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PUBLISHER
Mike Fitzgerald

EXECUTIVE EDITOR AND
WRITER
Justin Lazzeri

COLUMNIST
Dave Conover

GRAPHIC ARTIST
Jennifer Longo

THE ADVANTAGE
MAGAZINE STAFF
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Email us at:
Advantage@Skytechinc.com
800-394-1334

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.

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THE PRIVACY OF PRIVATE AVIATION

Why do you use General Aviation? It's a vague question, and if asked, you'll surely get a wide range of answers. Maybe it's because of the convenience of operating from airports close by to where you need to be. Or maybe it's the ability to maximize what can't be stopped (father time) by traveling on your schedule. The reasons are as vast as the options available. Oftentimes, it's one specific reason that provides the compelling argument for why it's not only justifiable transportation but in many cases downright essential. Privacy will often surface as a top motive for using General Aviation. In a world that is increasingly making it easier to find out what you want about other people, it's comforting to know that methods exist to maintain the balance between what is public versus what is private. When it comes to travel, how else can you quite literally fly under the radar?

General Aviation, or GA for short, can often be termed several ways depending on the source. Two of the most common are Business Aviation and Private Aviation – each tipping their hat to the main purpose of the user. For companies, or those traveling for business, the advantage of the privacy an aircraft affords is unique and valuable. As an example, consider the difference between two trips with one using the airlines and the other a business aircraft. On a business aircraft, fold-down trays are replaced by executive writing tables. Cramped rows of seats are

"A GA AIRCRAFT ALLOWS YOUR MOVEMENTS TO REMAIN DISCREET AND SHARED BY ONLY A CHOSEN FEW."

replaced by spacious individual seating arrangements – often allowing team interaction with ease through a club-style layout or the ability to swivel seats. Cabins full of prying eyes, restless toddlers, unruly passengers and coughing strangers are replaced by invitation only staff and team members. The difference is quite literally night and day and it's not hard to understand how much more productive an environment the business aircraft can support. The same can be said for personal/private flights. Whether it's a vacation with your family, a hunting trip to a special spot, or a medical transport for treatment, a GA aircraft allows your movements to remain discreet and shared by only a chosen few.

The privacy doesn't stop when you leave the airplane either. GA facilities are called Fixed Base Operators or FBOs for short. These facilities and the employees who work at them are well aware that one of the reasons customers use GA is to avoid the public spotlight. This is true whether you're an international movie star, professional athlete, or a regular Joe. To escape the public eye even further, FBO's often allow car services or rental cars to meet aircraft on the ramp. This allows passengers to come and go without the need to even stop at the facility. The aircraft's crew can handle all of the necessary details before hand or once you are on your way to your destination.

Owning your own aircraft lets you ratchet up the privacy meter to its fullest. If you're a pilot, you are completely self-sufficient and on your own schedule. You're free to come and go as you please – just another voice on the radio. For non-pilot owners, your pilot(s) or flight department is an extension of your business and often-times become like an extended family. Owning your own aircraft also allows you to treat the cabin as a sort of mobile office or house. You can equip it as you wish and feel secure in knowing that the only people that gain entrance are those you permit. Even when on the road, it can be a safe haven ready at a moment's notice.

It has become commonplace to track your flight using an online resource such as FlightAware (www.flightaware.com). This service is available to track all civilian aircraft as they are

operating in the public national airspace system. However, for aircraft owners, there are measures you can take to either completely remove your aircraft from the public's view, or allow access to only those you chose. Per FlightAware's website, there are three ways an aircraft owner can accomplish blocking their tail number.

Privacy

- By enrolling in FlightAware's selective unblocking service, you are able to block a tail number from public visibility. Your FlightAware account(s) will continue to allow you to securely view and track your aircraft. FlightAware will complete the paperwork necessary for blocking your aircraft on other flight tracking services and will provide you with everything necessary to complete the process.

Blocking aircraft in the United States

- The FAA operates and maintains an aircraft blocking list. Although free, this service may take 30-45 days to take effect and will not allow any user to track your aircraft unless you subscribe to FlightAware's selective unblocking service for blocked tail numbers.

Outside the United States

- FlightAware operates and maintains an aircraft blocking list that allows users to block aircraft outside of the United States using their free service. This too is accessed through their selective unblocking service.

The freedoms afforded to us through the use of General Aviation, especially in the United States, are fantastic. Privacy is just one of those freedoms, but it's a big one. It doesn't take a new user long to figure this out, and once you experience the difference it's hard to forget. And even if you try to, the next time you're standing in line for a TSA screening at a major airport, all of the memories will start flooding in! ■



YEAR OF THE PILATUS PC-24

2017 marks the year the Pilatus PC-24 is set to go from prototype to certified aircraft and customer deliveries. At the program's launch in 2013, the PC-24 was introduced to the public as a Super Versatile Jet – in a class all by itself. The twin-engine jet boasts turboprop versatility, medium-light jet size, outstanding runway performance, and industry first features – all at an extremely competitive price point. Pilatus Aircraft Ltd is no stranger to introducing paradigm shifting aircraft as evident by the outstanding success of the PC-12 turboprop– first delivered in 1994 and continuing to set the bar today. Single-engine turboprop aircraft were once rare sightings at airports across the country, but now you'd be hard pressed not to find one. Proving that a single-turboprop like the PC-12 can not only do what twin-engine aircraft can do, but do it better and more economically, was a major factor in the segments rise. Similarities between the PC-12 program through today with the PC-24 abound - the Swiss aren't ones to overpromise and under deliver. Quite the contrary, they routinely do the opposite and let actions speak much louder than words. The PC-24 is set to speak loud and clear as it gets into customers hands later this year.

At the National Business Aviation Association's (NBAA) annual convention in Orlando, Florida, the PC-24

made its first public appearance stateside and Pilatus officials gave an update on the program. Markus Bucher, Pilatus's CEO, said "We stand here on American ground. For the next 10 years about 50% of these aircraft will be delivered to North America." Andre Zimmerman, VP of the PC-24 Program, added "When we launched the PC-24 we published the performance data – now we can guarantee to buyers that we can achieve it."

Per Pilatus, both PC-24 prototypes are currently completing a rigorous program of test flights. Various key performance tests have already been concluded with success. The second prototype has been based in the USA in recent months where it has undergone hot and cold weather trials plus tests on the avionics and autopilot. Meanwhile, the first prototype, P01, has been undergoing further aerody-



dynamic testing in Europe. Another important milestone was achieved with the aerodynamic design freeze in October 2016.



Oscar J. Schwenk, Pilatus Chairman of the Board of Directors said: “Our two PC-24 prototypes have completed a combined total of over 1000 hours and almost 600 flights. The data collected so far indicates that our Super Versatile Jet is likely to perform even better than previously announced. All I can say for the time being is that the PC-24 will undoubtedly be two things: unique and outstanding – as you have come to expect from Pilatus! Updated performance data will be published at next year’s European Business Aviation Convention & Exhibition (EBACE 2017) in Geneva.”

A third prototype will join the program in the beginning of 2017. Certification is planned for the 3rd quarter with deliveries starting thereafter.



CRYSTALCARE™

Pilatus is keenly aware that it’s not enough to produce an industry leading aircraft; you must pair that with a support network designed to keep it there. For 15 years in a row, they have maintained the #1 spot for customer service in annual surveys conducted by Professional Pilot magazine. That is a track record that doesn’t happen by chance.

For the PC-24, the Pilatus service experience is being raised to an even higher standard. Announced by Pilatus,

CrystalCare™ is a comprehensive service program designed specifically for the PC-24 that covers both scheduled and unscheduled maintenance. It offers peace of mind to operators and owners by eliminating the uncertainty of maintenance costs through the support of the global network of Authorized Pilatus Service Centers. Once enrolled in the program, customers receive a CrystalCare™ membership card, which will be accepted in lieu of any down payment required for service work at Authorized Pilatus Service Centers. When Pilatus says “comprehensive”, they mean it. Full coverage of the following is included in the program:

- **Spare parts and repairs**
- **Expendables**
- **Consumables (excluding fuel)**
- **Normal wear items**
- **Cabin systems**
- **Factory options**
- **Recommended Service Bulletins**
- **Shipping costs**
- **24/7/365 technical support**
- **Aircraft on Ground (AOG) recovery service**
- **MyPilatus Customer web portal**
- **Maintenance tracking system**
- **Electronic Flight Bag**
- **Labor (scheduled, unscheduled and troubleshooting)**
- **Avionics (Honeywell Avionics Protection Plan and Mechanical Protection Plan) ***
- **Engines (Williams International Total Assurance Program – TAP Blue)***

**Deselectable modules*

Exciting times are ahead for those involved in the Pilatus PC-24 program, but especially for the owners anticipating delivery of their aircraft. EBACE is scheduled for May 22-24 of 2017, and should provide further updates. Skytech is a Pilatus Authorized Dealer and Service Center for PA, OH, MD, DC, VA, NC, SC, TN and KY. We would be happy to discuss the PC-24 or any aspects of the program. ■

CONTACT A PILATUS SALES REPRESENTATIVE

888-386-3596

PilatusSales@skytechinc.com

www.skytechinc.com



>>> IS-BAO, IS-BAH, SMS, *Oh My*....

If you've read any industry publications, or attended any tradeshow over the past few years, you've likely heard the terms SMS, IS-BAO and IS-BAH. Like most industries, aviation is full of acronyms. Some have obvious meanings, but others can leave you scratching your head saying, "Wait – what is that again"? When it comes to this grouping, the foundation for all is increasing the safety culture in business aviation. It's their specific focus where the details come into play. Let's take a broad look at each, so next time you hear the terms you'll not only understand the conversation, but also realize the increased value it brings to operators who adopt them and the customers who call upon their services.

SMS (SAFETY MANAGEMENT SYSTEM)

There is inherent risk in everything that you do, and aviation is certainly no different. The goal as you go through every day is to gauge the risk with an associated task, determine if you are prepared for the job, and decide whether your preparedness is at a level that allows you to accept the risk and move forward. In much of our life, these decisions are second nature. In others, there are more reasons to pause and assess the situation. An SMS is essentially a guideline for operators to follow to promote safety in all aspects of this process. It follows a top-down model where adoption of the program starts at the executive level. For aircraft operators and companies, establishing a formal SMS that is tailored to the needs of their specific operation is instrumental in not only recognizing potential risks, but also putting a process in place to either mitigate or remove them. Some key aspects of an SMS are tools to identify hazards and risks, measurement parameters to ensure trends are watched, employee training, and emergency response plans to outline tasks that are easy to follow should the need arise. SMS is the framework for IS-BAO and IS-BAH.



IS-BAO (INTERNATIONAL STANDARD FOR BUSINESS AIRCRAFT OPERATIONS)

Launched in 2002, the International Standard for Business Aircraft Operations was developed by the International Business Aviation Council (IBAC) and its member associations. It's a recommended code of best practices to help

flight departments worldwide achieve their highest levels of safety and professionalism. IS-BAO is based on International Civil Aviation Organization (ICAO) standards that prepare an operator for both domestic and international operations. It is also applicable to both large and small operators. The program centers on an SMS and is designed to grow in conjunction with the operator through audits that provide valuable feedback. More than 700 business aviation operators in 35 countries are currently IS-BAO registered.



IS-BAH (INTERNATIONAL STANDARD FOR BUSINESS AIRCRAFT HANDLING)

Using SMS as its foundation, IS-BAH also incorporates many guidelines from the popular Safety 1st training program from the National Air Transportation Association (NATA). Where IS-BAO is designed for flight departments and operators, IS-BAH is focused on establishing global best practices for business aviation ground handlers. As a leading cause in yearly insurance claims, ground handling accidents can be greatly mitigated through the use of standardized training, implementation of safety-first practices, and reporting procedures designed to shed light on new threats.

Both IS-BAO and IS-BAH are designed to allow operators gain certification through passing audits from qualified personnel. Upon passing an audit, a company is issued a registration certificate as proof of conformance to ICAO standards. There are three stages of audits for companies to advance as they mature.

- Stage One confirms that the SMS infrastructure is in place and that safety management activities are appropriately targeted.
- Stage Two ensures that safety risks are being actively managed.
- Stage Three verifies that safety management activities are fully integrated into the operator's business and that a positive safety culture is being sustained.

For more information on any of these topics, visit

www.nbaa.org/admin/sms. ■

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M600™

Q+A

Skytech's Piper Sales Representatives had the opportunity to fly the feature-rich Piper M600 and experience it first-hand. These are Rick Shepard and Tony Sammartino's first impressions of the aircraft.

How does the M600 compare to the M500 or Meridian? What will the transition be for a pilot coming up the Piper product line?

RICK: There really is no comparison for the increased Useful Load, Speed, and Range that the M600 provides - it's an entirely different airplane. However, any PA-46 pilot (especially a Meridian/M500 one) would feel right at home after only a few hours in the M600. Most of the learning curve relates to the G3000, and that in itself is straight-forward and easy to pick-up.

TONY: The initial impression when getting into the M600 is a feeling of familiarity, as the overhead panel is the same as the M500. The starting procedure is the same, with the only substantive difference being where to look on the avionics for the pertinent information. From there, things get different quickly, but all for the better. Transition should be relatively smooth for people coming into the M600 from the Meridian/M500.

What are your initial Impressions of the G3000 and systems?

RICK: The G3000 is very intuitive and only took me about 5 hours behind the airplane to feel very comfortable. You can customize yourself to your hearts content, but many of the features I've seen have real, tangible benefits to pilots. Combined with Garmin's loss of control technology, this is a very robust platform. Overall the G3000 layout in the M600 follows the mindset of Piper's other M-Class aircraft: straight-forward designs with simple to use systems for an easy operating experience. The M600 just takes it that much further!

TONY: My initial impression is all positive. There will be a bit of a learning curve, especially for folks coming out of Meggitt or Avidyne airplanes, however, I feel the G3000 is more intuitive than other systems. Its redesigned architecture shallows out many menus and options, leading to a more user-friendly operating experience, owing to a layout many people are becoming more comfortable with due to the prevalence of smart devices with touchscreens dominating our technical culture. I found that anytime I asked a question that began "Can it do..." the answer was nearly always yes.

How has the ramp presence changed with the M600?

RICK: The M600 is really all about the wing and what a wing it is! Many customers comment that the wing actually looks shorter, but that is likely an optical illusion caused by a thicker cross section and width. It's actually 2 inches longer. The wing taper adds to the "jet-like" appearance and looks fast! The landing gear is further back & wider, there is a down spring elevator force you'll notice on a pre-flight inspection, the radar pod is located in the wing, pitot tubes are new, and the winglets look great!

TONY: It's similar to the M500/ Meridian with one big exception being the wing – which is very noticeably new. The good news for people transitioning into this aircraft from other PA-46 models is the similarity of most systems and pre-flight procedures, lending to a shorter transition period.

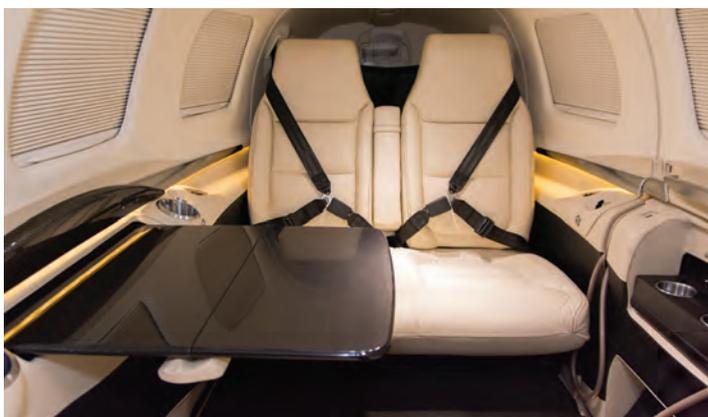
How does the new wing fly?

RICK: The ride is very good – even in turbulence. It is noticeably stiffer than the existing PA-46 wing, and showed



very little flex when going thru buildups and turbulence. There are no VG's (Vortex Generators). Combined with an increase in horsepower, I was seeing stronger initial climb rates in the neighborhood of around 2000 FPM in the M600 compared to typically seeing 1600 FPM in the Meridian/M500. A Vmo of 250 KTAS is absolutely a plus. I never had to worry about Airspace speed limitations before, but this is a different animal! At 250 KTAS you are as fast as anyone below 10,000 feet and that will shave time off a trip for sure!

TONY: The new wing is certainly the highlight of the aircraft, and what offers the dynamic change in capability and feel. On the ground, the impact of the wider stance is felt immediately in a more robust and stable ground handling experience. In flight, the wing rides more smoothly than I anticipated in bumpy situations, and again you can feel the additional mass and subsequently the stability it affords. Having the Vmo at 250 adds a new dimension to the operating envelope, allowing more speed at lower altitudes and more flexibility for descents into and around the terminal environment.



What are your thoughts on the redesigned interior and scheme options?

RICK: It's fantastic to have several high-quality options to choose from, and they don't just LOOK good – they are very comfortable as well. First impressions are very positive from my prospects thus far.

TONY: The new design is an eye-catching evolution of the PA-46 interior. The fit and finish is taken to the next level, and the choices available allow the customer to have more flexibility in customizing the look of their aircraft. As always, the leather is excellent, but the small improvements such as the upgraded sidewall accents, controls for the lights and USB charging ports have a sleeker, more handsome look to them, creating a real feeling of luxury and an interior that complements the overall package.

Your overall thoughts after getting the chance to fly an M600?

RICK: What a nice airplane! The utility makes it a great candidate for a pro-flown airplane, or compliment to a flight department's fleet. It feels strong and robust. Although the wing gives it a bigger airplane feel, it's also very happy in the pattern behind slower traffic. Overall it's a great step forward for the M-Class and I can't wait to show it to customers!

TONY: The range/ payload/ speed profile that the M600 offers will really open up a whole new level of capability for PA-46 owners. It's a sea-change for this airframe, and unlocks so much more potential. NY metro area to south Florida non-stop with 800 lbs in the cabin year-round is a pretty compelling case. The aircraft handles like something much larger, and offers performance and stability that will make any pilot take notice. The avionics suite offers amazing capability, but does so without bogging the pilot down with too much information if you don't want it. The sheer amount of situational awareness available in concert with the ease of use and capability of this package add up to one of the most complete avionics suites I've had the pleasure of operating. Add in the speed, range and payload available, and you have the most bang-for-the-buck of any single-engine turboprop on the market, both from an acquisition and operating standpoint. I feel fortunate to represent such an aircraft! ■



Skytech is an Authorized Piper Dealer
PiperSales@skytechinc.com



Rick Shepard
 Piper Sales South
 S. VA, NC, SC



Tony Sammartino
 Piper Sales North
 PA, MD, DC, DE, N. VA, WV



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a word to the wise

ICE IS NOT OUR FRIEND

BY DAVE CONOVER

While I seem to be able to find ice year round (without looking too hard), during this time of the year, icing operations are an especially popular topic around the airport. This year, since we have expanded our flight operations and have been adding additional pilots, we have added extra emphasis on winter operations. Aircraft icing is one of the few issues that transcends all types and sizes of aircraft. It doesn't matter whether we are talking about an airline operation or a private pilot enjoying an afternoon flight, we all need to be aware of the conditions that cause icing as well as the specific level of icing approval the FAA has granted our aircraft.

In short, the FAA makes a clear distinction when it comes to icing certification; your aircraft is either "certified for flight into known icing" or "prohibited from flight into icing conditions". However, depending on the type of aircraft we are flying, we may have a hybrid type system installed to provide "inadvertent icing protection". These systems have become much more popular with turbo charged, single engine piston aircraft that can efficiently operate in environments that are more conducive to icing. While this equipment is not intended or approved to be utilized for flight into known icing, it will provide us with protection to get out of an inadvertent icing encounter.

We all know that no aircraft is capable of sustaining flight in all icing conditions and even aircraft approved for flight into known icing should plan an exit strategy from

icing conditions once they are encountered. Additionally, a thorough understanding of the expected weather conditions, your specific aircraft's system, and capabilities are essential to maintaining safe operations. Many of us who attend simulator based recurrent training are provided scenarios in the simulator that remind us just how detrimental departing with ice on the airframe or an unexpected (or unplanned) icing encounter can be. For those of us who can always use a more detailed review of in-flight icing operations and the effect that ice accumulation has on the performance of an aircraft, there are many sources of information available. In particular, NASA has some very good information on their web site that reviews both ground and in-flight icing procedures as well as a good decision based flow chart to assist a pilot in making the ominous "go – no-go decision". This no-charge information can be found at: <http://aircrafticing.grc.nasa.gov/>. There are many online courses available that review in great detail all aspects of icing operations. One such course from Kings Schools (www.kingsschools.com) is quite informative and satisfies IS-BAO recurrent requirements.

Last but not least, let's not forget to functionally check our de-ice systems regularly to make certain that they will operate normally when needed. For those of us with aircraft utilizing de-ice boots, nothing can assist with the shedding of ice more than a clean and properly treated deice boot. ■