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BUSINESS JET TRAVELER[®]

RICCARDO SILVA

With offices in 20 countries and business dealings in 215, it's no wonder he flies privately

**MONEY CAN'T BUY
HAPPINESS—OR CAN IT?**

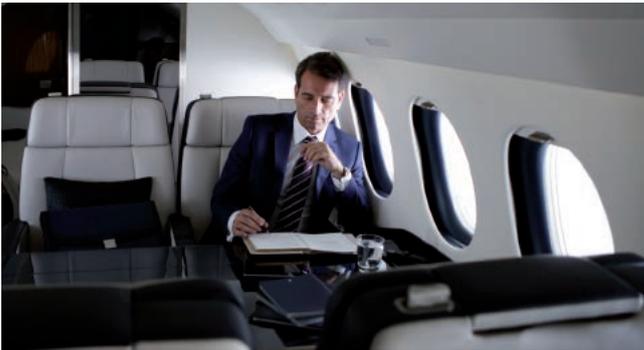
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INSIDE **BJT**

JUNE/JULY 2017

FLYING

- 12** ON THE ROAD
Today's business travelers face a **world of trouble**.
- 14** READY FOR TAKEOFF
A look at some noteworthy for-sale jets that offer **ultra-long range**.
- 22** NEW AIRCRAFT PREVIEW
Cessna's Denali, a single-engine turboprop that could be ready for delivery in less than three years, incorporates lessons learned from designing jets.
- 26** USED AIRCRAFT REVIEW
Prices remain relatively high for used copies of Embraer's bestselling **Phenom 300** light jet, but it delivers a lot for the money.
- 30** INSIDE CHARTERS
This could wind up being quite a year for the **European charter** business.
- 32** TAXES, LAWS, AND FINANCE
IRS rules can present a **problem for jet owners**.



6th Annual



- 34** Our annual compendium of **useful, fascinating, and fun** info about travel, lodging, aircraft, the arts, recreation, and more.
- 50** PREOWNED
Consumer-related **bizav data** is reliable, but some numbers that should be available are not.
- 64** EXIT
In your car, **GPS** can fall short. In an aircraft, it works much better. Here's why.



LEGACY® 500

BY EMBRAER



The game-changing Legacy 500 — the first midsize jet with fly-by-wire controls — is the benchmark for the future in performance, passenger room and comfort. On the flight deck, the advanced Rockwell Collins environment that provides superior ergonomics. With seating for up to 12 passengers, the Legacy 500 delivers a smooth flight in a largest-in-class stand-up cabin with a flat floor, fully equipped galley, state-of-the-art entertainment system and fully flat berths in a low cabin altitude. The main baggage compartment is the largest in class and complements generous inflight-accessible cabin stowage space. The clean-sheet-design Legacy 500 is also the aircraft with the excellent runway performance.



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What I like most about the aircraft as a passenger is the low cabin noise and the low-altitude pressurization. Both of those are key for me. They really make a difference while traveling. The cabin welcomes you as you get on the aircraft. You feel at home. It's very comfortable. The design is very sleek.

My father and my brother are both pilots, so the Legacy 500 took on special meaning for them in terms of the avionics, fly-by-wire and HUD system. Safety is first for us and the Legacy 500 avionics help in that regard. We have a relatively short runway and we usually fly a full payload. The Legacy 500 performs well in both aspects.

The sales team at Embraer was outstanding. They did a tremendous job for us. Really, they made us feel special. And with that, they helped us to own a very special airplane. We can't be more grateful for that."



- Nathan Grindstaff, Board Member, Mastercorp
Watch Nathan's story and request more information at
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PEOPLE

- 16** **RICCARDO SILVA**
With business dealings in **215 countries**, it's no wonder this multifaceted entrepreneur doesn't rely on airlines.



52

TIME OFF

- 52** **OUTDOOR ADVENTURES**
A visit with Alaska's **coastal bears**, which are among earth's fiercest creatures.
- 54** **AUTO SHOW**
We visited the **New York Auto Show** to see what's in store for 2018 and beyond. Here are the models that impressed us most.
- 56** **GETAWAYS**
In **Sri Lanka**, an island nation off India's southeast coast, our correspondent finds excitement, serenity, and bad driving.



56

DEPARTMENTS

- 6** **UP FRONT**
How **bizav can contribute** to happiness.
- 8** **ON THE FLY**
Traveling with pets, plus a place to count sheep.
- 24** **MONEY MATTERS**
You can't **buy happiness**—or can you?
- 62** **CALENDAR**
Aviation's **biggest show**.



24

Coming Soon in BJT

Cessna **Citation Mustang** review

Touring **Tasmania**

Bizjet travelers' most **memorable flights**

FEATURED CONTRIBUTOR

CHRIS ALLSOP

Allsop is a UK-based freelance writer and photographer who specializes in travel and food writing. He contributes regularly to **BJT** as well as to titles such as the *Guardian*, the *Sunday Times Travel Magazine*, and *World Travel Guide*. He's particularly fond of Italy and says that Sri Lanka, which he reports on for this issue (*page 56*), has much in common with that country: a rich culture, delicious food, and a friendly, welcoming populace.



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WHEELS UP
UP THE WAY YOU FLY

Up Front

“It’s good to have money and the things that money can buy, but check up once in a while and make sure you haven’t lost the things that money can’t buy.” —journalist George Lorimer

Can money buy happiness? Not exactly, say the experts. In Money Matters (*page 24*), columnist Chana Schoenberger quotes psychology professor Elizabeth Dunn as saying, “Money is pretty good at keeping [some causes of] sadness out, but not at bringing smiles in.”

Still, as Dunn and others told Schoenberger, money *can* sometimes help you smile, especially if you use it in three ways. One: buy more time for yourself. Two: invest in experiences and bring your loved ones along for the ride. And three: give back.

Since you are already flying privately, you’re probably ahead of most people when it comes to saving time. Riccardo Silva, the immensely successful Italian businessman and the subject of Gemma Price’s cover story (*page 16*), sums it up well when he says, “Flying privately is essentially a way to save one day.”

Currently flying 300 hours per year, Silva knows how quickly those days can add up. Like most of our cover subjects, he sees business aviation as more of an essential business tool than a flashy luxury.

Of course, traveling for fun is also a worthy goal. And spending on experiences might make you happier than say, buying a TV,

especially if you share the adventure with friends or family.

One place to start looking for adventures worth experiencing is this issue. Chris Allsop takes us on a wild ride through Sri Lanka (*page 56*), and our annual Book of Lists (*page 34*) includes many travel suggestions, ranging from exotic (“9 of Europe’s Most Scenic Rail Journeys,” *page 40*) to blissfully simple (“8 Great Places to Fly a Kite,” *page 37*).

BJT can also help you to give back. In every issue, we spotlight a worthy charity to consider; on *page 10* you can check out our latest.

Speaking of giving back, as is our custom, **BJT** will make contributions to Corporate Angel Network on behalf of readers who fill out our 7th annual Readers’ Choice survey (bjtonline.com/2017survey). **CAN** provides business jet transportation to treatment centers for cancer patients and their families.

This year’s poll, which is shorter than last year’s but includes several new questions, should take you only a few minutes to complete. The results, which we’ll publish in October, will help you make the most of your investment in business aviation. And that might help make you happy.

Jennifer Leach English
Editorial Director
jenl@bjtonline.com



John Manfredo

BJT has won two Northeast Regional Silver awards from the American Society of Business Publication Editors, bringing our awards total to 50. One, for the opening spread in our Tony Robbins story (*June/July 2016*), went to art director John Manfredo, photographer Cy Cyr, and production editor Lysbeth McAleer. The other

award, for best regular contributed column, went to columnist Jeff Wieand and editor Jeff Burger for Taxes, Laws, and Finance. This prize recognizes “Politicians on Business Jets Could Land in Hot Water” (*April/May 2016*) and “A Flight-Sharing Scheme Collides with Federal Regulations” (*October/November 2016*).



Jeff Wieand

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Counting sheep?

Wake up and head for Idaho

Picture sheepherders on horseback leading 1,500 sheep down a mountain pass, onto the road, through the main street of a small town, and off to winter grazing grounds. This spectacle takes place each October in Ketchum and Hailey, Idaho, and is celebrated with the one-of-a-kind Trailing of the Sheep Festival.

The five-day event features all-things-lamb cuisine (think lamb lasagna, lamb tacos, and lamb meatballs); wool shearing and spinning demonstrations; a sheep parade; sheep-themed storytelling; Basque immigrants celebrating their sheepherding heritage with dancing and musical performances; and the National Sheepdog Trials, in which 60 or more of the dogs compete.

Lodging options include downtown Ketchum's new Limelight hotel, the boutique-style Knob Hill Inn on Ketchum's north end, and the posh, newly renovated 213-room Sun Valley Lodge, which hosted me on my visit.

For more information on the 21st annual festival, which will take place October 4 to 8, visit trailingofthesheep.org. —Margie Goldsmith

Philadelphia recalls the “Shot Heard ’Round the World”



On April 19—the date the “shot heard ’round the world” ignited the Revolutionary War in 1775—Philadelphia opened its \$120 million Museum of the American Revolution (amrevmuseum.org). Artifacts such as George Washington’s Headquarters Tent and the first newspaper printing of the Declaration of Independence will take visitors on a chronological journey through the events that led to the founding of the United States. Also here: the 13-star flag known as the Commander-in-Chief’s Standard, which was used to mark Washington’s presence on and off the battlefield.

Robert A.M. Stern Architects designed the three-story, 118,000-square-foot building to reflect the rich history of its neighborhood. In addition to 16,000 square feet of galleries, the facility incorporates two theaters, 5,000 square

feet of temporary exhibition and program space, a retail shop, and a café. Floor-to-ceiling windows offer a view of Independence National Historical Park. There’s also an outdoor plaza with cannons from the Revolutionary era and a 29,000-square-foot green roof covering 90 percent of the building. —Margie Goldsmith



Philadelphia’s \$120 million Museum of the American Revolution opened April.



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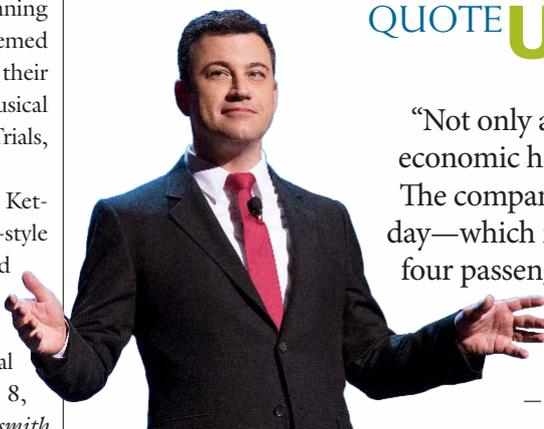


In the city of Trento in northeastern Italy, a hilly, sharply winding road leads up to Locanda Margon, a sensational two-star Michelin restaurant owned by the famous Ferrari sparkling-wine house. Dine on its veranda, which offers stunning views of the Dolomite Mountains, the River Adige, and the bevined Trentino hills. Chef Alfio Ghezzi prepares the classics while playfully presenting little amuse-bouches that tickle the

palate. Among the entrees, I loved the branzino cotto sulla pelle; the branzino with crispy skin in celery water; the linguine pasta, which comes from a local organic producer; and the filetto di maialino, which is pork tenderloin in wine sauce.

You must sample the bollicine di montagne (“bubbles from the mountains”), such as Ferrari’s Maximum Rose. Locanda Margon also has an ample list of wines made throughout Italy. —Bob Ecker

QUOTE UNQUOTE



“Not only are they taking a publicity hit, they took an economic hit, too. United stock went way down today. The company lost \$255 million in market value in one day—which means they could have given each of those four passengers they kicked off the plane their own jet planes. They could have given each a 737 and still come out ahead of the deal.”

—Jimmy Kimmel, on what happened after United Airlines removed four passengers from an overbooked flight in April



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One great perk of flying privately is the ability to easily bring along a pet or service animal. You don't have to hand it over in a crate for carriage in a cargo hold, nor do you have to endure annoyed looks from fellow passengers if your pet howls during the flight.

Even on a private jet, though, flying with an animal presents challenges. Here are a few products that can make the experience safer and more enjoyable for both you and your pet.

Ear muffs. Like humans, animals can be bothered by loud engine noise. Mutt Muffs, from Maryland-based Safe and Sound Pets, fit comfortably around canine and feline heads to reduce aircraft engine noise. "Dogs and cats hear higher frequencies than we do," says company owner and

pilot Michelle McGuire, who has sold more than 72,000 Mutt Muffs since 2006. "Fortunately, those frequencies [of jet engines] are more easily blocked, so even though the Mutt Muffs are not noise-cancelling headsets, they provide relief for the animal."

Travel pads. Travel pads allow animals to relieve themselves without soiling the aircraft. Opt for pads that are specifically designed for the rigors of travel, such as DryFur Pet Travel Pads from Oregon-based KC Pet Travel Products. Initially designed for use as pet-carrier liners, these absorbent pads leave both the pet and upholstery dry.

Restraints. Most aircraft charter companies require that at least during takeoff and landing, smaller animals be restrained in crates or cages and larger animals be on a

leash or in a harness. The Champion Canine Seat Belt system by Colorado-based Champion K9 Outfitters includes a harness and restraint strap designed to handle up to 2,000 pounds during low-speed (auto) crashes and quick stops. The Clickit Sport safety harness from California-based Sleepypod—which earned a five-star crash-test rating from the Center for Pet Safety in 2014—uses a padded vest to protect the animal and attaches to existing seatbelts without additional hardware. While neither of these systems was designed specifically for aircraft use, both provide greater restraint than "normal" harness systems, keeping larger breeds secure during maneuvers such as using thrust reversers on landing, and quick stops during taxi. —*Kim Rosenlof*



Making a sea change

Founded in 1972, Ocean Conservancy promotes healthy and diverse ocean ecosystems through research, education, and science-based advocacy.

Among the organization's priorities: striving for clean beaches and water by fighting for trash-free seas; protecting the fish population and ensuring healthy food with sustainable fisheries; raising awareness about the devastating impact of environmental pollutants; aiming for a balanced, working ocean and vibrant marine life through ocean acidification; and implementing plans to reduce conflicts among ocean users and sustain a thriving ocean economy.

The Conservancy recently published a guide for using the \$1 billion settlement fund intended to pay for restoring the Gulf of Mexico, which was damaged seven years ago in the *Deepwater Horizon* oil spill. These efforts will help ensure that affected wildlife and habitats recover quickly and thrive for generations to come.

—*Lysbeth McAleer*

BJT readers—who represent one of the highest-net-worth magazine audiences anywhere—clearly have the means to contribute to a better world. To help you do that, we spotlight deserving organizations in every issue. All of them have received a four-star overall rating from Charity Navigator (charitynavigator.org), which evaluates philanthropic institutions based on their finances, accountability, and transparency.



High-flying Wedding Party

This is the grand-prize winner in Helicopter Association International's 2017 photo contest. The picture, by Emil Stach of Nuuk, Greenland, shows an Air Greenland Sikorsky S-61 delivering a wedding party to the top of a snow-covered mountain near Nuuk. "Knowing where they would land," says Stach, "I ran to the highest point and was able to catch this moment of colleagues and wedding guests waving as they arrived." —*Ed.*



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A world of trouble

Today's business travelers face diverse threats from terrorists and other criminals.

by Joe Sharkey



In El Salvador, “muggings following ATM or bank withdrawals are common, as are armed robberies at scenic-view stops,” says the U.S. State Department, which warns about “being caught in the wrong place at the wrong time.”

This is not to pick on El Salvador. Another State Department notice advises travelers about “violence and looting” in Venezuela, where “security forces have arrested individuals, including U.S. citizens, and detained them for long periods with little or no evidence of a crime.” Other warnings have reported “violent crimes, including homicide, kidnapping, carjacking, and robbery” in Mexico and “security challenges across the [West African] region,” as terrorist groups last October “kidnapped a

U.S. citizen in Niger and reportedly took him to Mali.”

In general, the State Department says, terrorist and other criminal groups globally are employing unsophisticated attack methods “to more effectively target crowds, including the use of...vehicles as weapons. Extremists increasingly aim to assault soft targets, such as high-profile public events (sporting contests, political rallies, demonstrations, holiday events, celebratory gatherings, etc.)” as well as “hotels, clubs, and restaurants.”

Walt Whitman famously enthused that “afoot and light-hearted, I take to the open road,” but Whitman’s road started on Long Island in New York, where he was born, and

ended in Camden, New Jersey, where he died in 1892. No way could he have envisioned a world where “terrorist attacks, political upheaval, and violence often take place without any warning,” and “U.S. citizens are strongly encouraged to maintain a high level of vigilance and take appropriate steps to increase their security awareness when traveling,” as the State Department recently cautioned.

As business jets increasingly deliver passengers to remote areas of the world, those concerns are mounting, and travel intelligence companies are thriving.

“Business jet users are conscious that they are more visible [than other people] as a target,”

says Bruce McIndoe, chief executive of iJET, a global travel risk-management company.

Often, he adds, “nation-state surveillance operations and criminal elements will know who’s on that plane—so it does raise your profile in certain countries. You’re not just one of 200-plus people getting off an A330.”

Says International SOS, which provides risk-management and emergency evacuation, “Whether in transit or at their destinations, business travelers, and by extension their corporate networks, are potentially more vulnerable [than others] to malicious cyber and physical information security threats.”

Corporate travel and aviation departments managing business jets are vitally aware of so-called duty-of-care protocols for on-the-road employees. Another growing concern is business losses through cyber crime, which International SOS estimates will cost companies more than \$2 trillion annually by 2019. Cyber-crime vulnerabilities are increasing as more travelers using mobile devices become exposed to insecure network infrastructures that are vulnerable to, or even controlled by, criminal enterprises.

Even if business jet travelers manage to block public access to tail numbers or other flight information, governments can always get that data, and may be sharing it. Says McIndoe: “So whether it’s your flight plan or your cell-phone connecting to a network, when you’re in a foreign country you have to assume that its government has access to all of your information and, depending on the country, criminal factions might, too.”

One goal of risk management is to ensure reliable intelligence information and to make decisions about which mobile devices to carry on any given trip. Another, of course, is the routine risk assessment for crime and civil unrest in various worldwide destinations.

Political kidnappings make headlines, says McIndoe, but “in some of these countries kidnappings are more about extortion. A lot of them are really for you to get your ATM card

and unload cash. “Or they’ll kidnap you if they see you’re with a major company and find some other criminal syndicate to sell you to—and then they will go after the million in ransom.”

So let’s be careful out there, as the sergeant warned the cops at squad room roll call in the TV series *Hill Street Blues*. And, State Department warnings about dangerous foreign travel notwithstanding, let’s be aware that the rest of the world sees travel even within the United States as presenting risks. Among countries that have issued precautions about travel to the U.S. are the United Arab Emirates, Germany, Britain, and Australia.

“Mass shootings continue to occur in public places,” the Australian Department of Foreign Affairs cautioned in March. Noting the preponderance of guns in the U.S, meanwhile, Germany had some practical advice for its travelers who might be confronted by a criminal with a firearm: “Do not resist.”

Noted.

BJT

Joe Sharkey (jsharkey@bjtonline.com), the author of six books and a longtime **BJT** contributor, wrote a weekly business column for the *New York Times* for 16 years.

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This recurring editorial feature spotlights noteworthy aircraft that are for sale at press time. In this issue, we focus on jets with ultra-long range. **BJT's** editorial department selects aircraft for inclusion

and the magazine receives no compensation in exchange for coverage. Brokers that wish to have their aircraft considered for this department should email readyfortakeoff@bjtonline.com. —Ed.

Ultra-Long-Range Aircraft



← 2012 Gulfstream G650ER

In service since December 2012, this spacious one-owner aircraft includes four-place club seating in the forward cabin, four-place conference seating in the mid cabin, and an aft cabin stateroom with opposing dual four-place divans. Other features include forward and aft lavatories, a forward galley, satellite direct TV, and a 42-inch video monitor. The cockpit offers Honeywell PlaneView avionics, and the airframe, engines, and APU are enrolled in maintenance programs.

Asking price: \$52.95 million

Broker: The Jet Business

↓ 2008/09 Global Express XRS

This 13-passenger jet, which entered service in 2009 and was refurbished in 2010, features numerous cockpit upgrades, a forward cabin with a four-place club grouping, a mid cabin with a four-place conference group, a private aft cabin, two lavatories, a full-service galley, and an in-flight-accessible baggage compartment. The engines are enrolled in Rolls-Royce's Corporate Care program.

Asking price: \$20.995 million

Broker: Leading Edge



↑ 2001 Boeing BBJ

This BBJ offers a 16-passenger VVIP executive interior with forward galley, a bar and bedroom in the mid cabin, and a large aft stateroom. The aircraft, which has seven auxiliary fuel tanks, features an integrated cabin-management system; multiple cabin video monitors, including two 42-inch ones; and a Collins Head-up Guidance System.

Asking price: \$24.5 million

Broker: Mesinger Jet Sales

2014 Bombardier Global 6000 →

This aircraft, which entered service in August 2014, has a range of more than 6,000 nautical miles, seats 13 passengers and has a forward galley and two lavatories. The engines are enrolled in Roll-Royce's Corporate Care program. Features include Rockwell Collins Pro-Line Fusion avionics and a Prestige soundproofing package.

Asking price: Make offer

Broker: Jetcraft





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A distributor of sports programming who also has stakes in fields ranging from real estate to fashion and art, he has offices in 20 countries and does business in 215. No wonder he doesn't rely on airlines.

by Liz Moscrop

Softspoken and stylishly dressed in a dark tailored business suit, Riccardo Silva is every inch the quietly prosperous businessman. He may be understated, but his offices are not. And they offer the first clue that you are talking to a man whose influence spans the globe. His headquarters, where we meet, is a suite of beautiful offices overlooking some of London's most expensive real estate. There are floor-to-ceiling windows aplenty, plus designer Italian furniture in muted greys and silvers, and interesting sculptures and pieces of art placed carefully around the corridors. There's also more space per room than in many Londoners' entire apartments.

Though Silva had a secret desire to be a soccer player when he was a boy, he was born into a highly entrepreneurial family, and his sporting prowess has played out in business rather than on a field. His grandfather founded Gruppo Desa, one of Italy's largest chemical conglomerates, which manufactures laundry detergent, soap, and other products. His mother's family is known in that country for its publishing group, Fabbri Editori.

While his relatives made big marks in Italy, Silva took on the world. At age 34, he founded MP & Silva, which is now one of the largest sports media agencies anywhere. The company manages TV rights for international sporting events and, according to its website, distributes

around 10,000 hours of programming annually to about 500 broadcasters in 215 countries. Its portfolio includes the FIFA World Cup, senior European football leagues, Grand Slam tennis, motor racing, handball, baseball, volleyball, boxing, and the Asian Games.

Besides running his sports media agency, Silva heads Silva International Investments, whose portfolio includes Miami FC, an American soccer team; and the Riccardo Silva Art Collection. He also owns MP Management, which represents fashion models, and Mast Capital, a real estate investment company. Last year, MP & Silva announced a strategic partnership with China's Everbright Securities and Internet entertainment company Beijing Baofeng Technology, a key player in the emerging virtual-reality sector in China.

Besides pursuing his diverse business interests, Silva is a philanthropist whose favorite charities include several with a sporting bent. Play for Change, for example, uses sport to improve impoverished children's emotional and physical well being; and YKPA helps street kids in Bali, and teaches them dance, swimming, and surfing.

An avid sports fan, Silva combined his passion with his business sense to launch an empire. To build and maintain it, he has been chartering airplanes since 2004, and we began our talk by asking him about his experiences with private aviation.



ALL PHOTOS BY CAROL MOIR EXCEPT WHERE OTHERWISE INDICATED.

RICCARDO SILVA

Why do you fly privately?

To do more in a better way and shorter time. When I founded my company, we were only a small bunch of people. Now there are 20 offices worldwide. There is an office in Vietnam and one in Kenya. It is a great feeling to build this kind of organization, and flying privately is one of the ways that I've been able to achieve this.

I still remember the first time I chartered a plane. It was fantastic. I had four meetings, starting in Milan. The next one was in Prague with all the local broadcasters, then in Stockholm at lunchtime, then in the evening a working dinner in London. So in the same day, I could meet so many clients. This is a small example of where I could do in a day what I would normally do in three days, because I did not have to wait half a day for the next flight.

Planes are working tools, and I value them for their agility and comfort. With this tool, I can improve my performance and my results. I live in London, but I have to travel to Miami fairly regularly, and if you do it on a commercial plane you lose one day. You go to the airport in

the morning, spend the day on the plane, and arrive in the afternoon. With your own charter, you work all day in Europe, go to dinner, take it easy, and go for a drink. Then you go to the airport at midnight and depart and you sleep for a couple hours and land at 5 a.m. in Miami, having slept during the night in a bed. It is essentially a way to save one day.



Riccardo Silva talked with **BJT's** Liz Moscrop in his London offices.

You work in so many cultures and countries. How do you navigate all the differences?

I try to be global and local at the same time. Every market and situation is different, so you must have local understanding. This is very important. Every person you deal with is different.

What led you to diversify beyond sports media and into the other fields you've chosen?

YouTube has just announced that it is going to start having these paid channels. There are many channels already online, competing with original broadcasters. There is a massive change in the media industry and how sports is distributed. So it is important to diversify a little bit, but not too much because you can't do everything well. So what I did is to diversify with a common line from television rights or something else in the media sector. So it is sport, technology, education, and also fashion in a way [with his modeling agency]. There is also real estate, which is always important to a portfolio of investments. We can't invest in everything but we can do well in these, since there is a strong commonality between them and synergies with the entertainment business.

"You depart London at midnight and land at 5 a.m. in Miami, having slept during the night in a bed. Flying privately is essentially a way to save one day."



FASTFACTS

- ▶ **NAME:** Riccardo Silva
- ▶ **BORN:** June 4, 1970, in Milan, Italy
- ▶ **EDUCATION:** Studied at Universita Luigi Bocconi in Milan and Tulane University in New Orleans
- ▶ **TRANSPORTATION:** Charters jets, typically Bombardier Global Expresses, via various brokers in the U.S. and Europe, and flies about 300 hours per year
- ▶ **BUSINESSES:** Owns several companies, including MP & Silva, which manages sports rights and content for mobile and Internet platforms; and Silva International Investments, which manages and invests in assets in such sectors as sports, media, fashion, the arts, and real estate. Founded Miami's first professional soccer team.
- ▶ **PHILANTHROPY:** Play for Change; amfAR; Mount Sinai Medical Center; New World Symphony in Miami Beach, Florida; and other charities in the U.S., Europe, and Africa
- ▶ **PERSONAL:** Lives in London with wife Tatyana. Two sons, ages 8 and 12. Art collector.



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RICCARDO SILVA

What changes have you seen over the years in your original business, the distribution of sports programming?

The change has been in effect from the '90s. We have seen a change in Europe from free to paid TV, and 60 percent of the spending for paid TV is sports rights, so it is really the driver for any television or media service. There is a change in the new forms of media, and more people are following sports on the Internet. For companies that sell rights to broadcasters, it just widens the options. Before we had televisions, now we have Netflix. I must say that sports will always be one of the drivers.

The concept of TV rights started in the '80s. Distributing these rights is a big job

because you have to distribute them in 200 countries. The rights can be segmented by countries, by live or delayed broadcast, by full match or highlights, by language. You can segment them in so many ways, especially if you have clients in many countries. One of the latest developments is inflight rights. I think it will become more important.

What drives you?

The biggest motivation is to build something valuable and that I am proud of. It wasn't the money, because I came from a family that was already wealthy. I did it for passion. I didn't ask for any money when I started my company, but my father guaranteed a bank loan. Nothing

went wrong, thankfully, so he never had to pay anything. MP & Silva has been a fantastic journey, and now we have almost \$1 billion in annual revenues. It is a very big company.



Florida International University president Mark Rosenberg (left) and athletic director Pete Garcia (right) join Silva to celebrate the April 2017 renaming of the school's football stadium, which will now be called Riccardo Silva Stadium.

Did you buy the Miami soccer team because you were a fan?

I grew up in Italy. In Milan football [soccer] is huge. Everyone plays football and has their own team. So football has always been a passion. When I had the chance, I bought the first professional soccer team in Miami.

In the U.S., soccer is still small. I wouldn't buy a team in the U.K., because it is already big. The challenge is to grow something, to start something small like soccer in the U.S. but with a vision and belief that in 20 years it will become a really big sport. The American kids who are 8, 10, and 12 now all follow and play soccer. They know all the players of the European teams like Manchester United or Madrid.

Three times last year we have had more than 10,000 people in the stadium, which for soccer in the U.S. is a big achievement. I think in 20 years or so, we will be compared to the other American sports, and we will have 60,000 people [at a game]. We are patient. It is a long-term view but I think in one generation we will get there. **BJT**

Liz Moscrop (lmoscrop@bjtonline.com), who lives in London, is the founder of GearUp.TV and has contributed to such publications as the *Robb Report* and *Financial Times*. This interview has been edited and condensed.

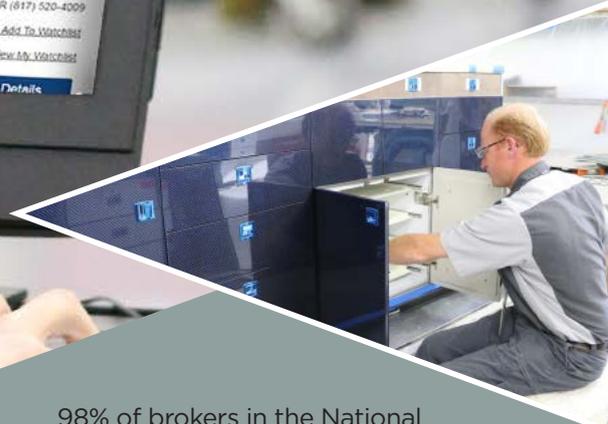
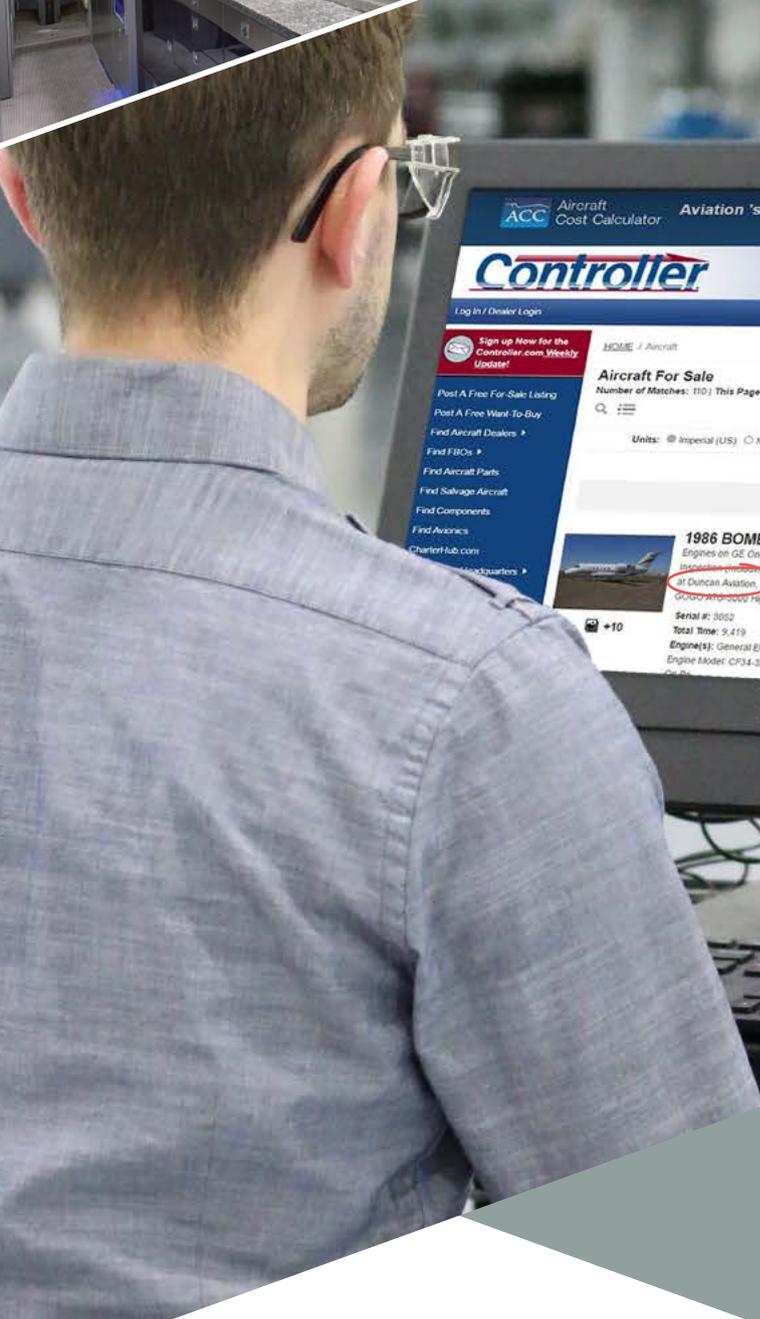


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NEW AIRCRAFT
PREVIEW



Cessna Denali

This single-engine turboprop, which could be ready for delivery in less than three years, incorporates lessons learned from designing jets.

by Mark Huber

Last year, after nearly a decade of rumors, speculation, and anticipation, Textron Aviation introduced the Cessna Denali, a pressurized single-engine turboprop. The airframer, which has unveiled a full-scale cabin mockup, is accepting letters of intent for the \$4.8 million, single-pilot-capable, six-to-10-passenger aircraft. Textron anticipates that a first flight will occur in 2018 and that the flight-test program will last 12 to 18 months. Deliveries could begin in late 2019 or early 2020.

The model is aimed squarely at the market for the Pilatus PC-12, which, until now, has not faced a viable competitor. More than 1,400 PC-12s have been sold since 1994, and Textron's goal is for the Denali to offer lower operating and maintenance costs.

The company may also hope the model will appeal to customers who are increasingly eschewing its smaller 90 series Beechcraft King Air twins and don't mind spending an additional \$1 million for an aircraft that is more fuel efficient and has a much larger cabin. While its King Air 250 enjoys steady sales and the top-of-the-line King Air 350 continues to sell well,

the 90 series has seen sales fall precipitously in recent years, from 27 in 2013 to just 11 last year and an average of just 18 annually over the last four years, according to data from the General Aviation Manufacturers Association.

The Denali arrives just in time to take advantage of recent changes in European regulations, which now allow single-engine turbine charter operations in instrument-flying weather. And it will give Textron a product offering at virtually

every price point along the turboprop continuum, from the \$2.2 million 208 Caravan single to the \$7.5 million King Air 350i twin.

The Denali's flat-floor cabin is 16 feet, 9 inches long—the same as the cabin in Cessna's durably selling but unpressurized and slower Grand Caravan EX turboprop utility single; the other cabin dimensions are nearly identical, too: 58 inches high and 63 inches wide for the Denali and 54 inches high and 64 inches wide for the





The Denali arrives just in time to take advantage of recent changes in European regulations, which now allow turbine single-engine charter operations in instrument conditions.

Grand Caravan. The Denali's cabin is an inch taller, nine inches wider, and an inch longer than that of the King Air 250 twin, which sells for \$1.3 million more. It is the same height as the PC-12's cabin but three inches wider and two inches shorter.

Textron expects the Denali to have a range of 1,600 nautical miles with four passengers, a maximum cruise speed of 285 knots, and a full-fuel payload of 1,100 pounds. The aircraft features a 53-by-59-inch rear cargo door (slightly larger than the one on the PC-12) and a digital pressurization system that maintains a 6,130-foot cabin to 31,000 feet. Options include an externally serviceable belted lavatory with pocket door enclosure in the aft of the cabin.

The cabin incorporates large windows, LED lighting, a refreshment cabinet, and an in-flight-accessible baggage compartment. The interior is designed to be easily and quickly converted between passenger and cargo configurations. If the executive configuration mockup displayed last year approximates the finished product, Cessna's designers deserve kudos for developing a cabin with smooth, clean lines; curved side rails; robust sidewall tables; and attractive single seats with arms that retract into the backs, creating an even more spacious feeling.

Last summer, Cessna's chief engineer told me that the company had applied lessons learned from the new midsize Latitude jet to the cabin of the Denali, which is more like what

you'd expect to find in a private jet than in a turboprop. The externally serviceable aft lavatory is a previously unheard-of feature on a business-class turboprop.

The Denali's stylish cockpit will be equipped with the Garmin G3000 touchscreen avionics suite and will offer high-resolution multifunction displays and split-screen capability. The G3000 flight deck will include synthetic vision, weather radar, advanced terrain awareness warning system (TAWS), and automatic dependent surveillance-broadcast (ADS-B) capabilities.

The aircraft will be powered by a 1,240-shp advanced turboprop engine that GE Aviation announced in 2015 and hopes to fly next year. It will feature full authority digital engine controls (fadec) and single-lever power and propeller control—making it as close to idiot proof as any engine/propeller combination can be and also dramatically cutting pilot workload. This is particularly helpful given that the Denali will be certified for single-pilot operation.

GE estimates that the engine could be 15 to 20 percent more efficient than comparable models. And its manufacture employs 3D printing, which not only cuts its weight and improves reliability, it also substantially reduces production costs—perhaps by as much as 20 percent, a GE executive told me last year. The initial time-between-overhaul interval will be 4,000 hours. The engine will be paired with a new McCauley composite 105-inch diameter, five-blade, constant-speed propeller, which is full feathering with reversible pitch and ice

protection. (Feathering a propeller turns the blades parallel to the airflow to reduce drag in the event of engine failure, thereby increasing gliding distance. Reversing the blades' pitch angle after landing reverses the direction of thrust and can slow an airplane faster than brakes alone could do.)

While Textron hasn't released runway performance numbers yet, you can expect that throwing this monster prop into reverse will make short strip landings no problem.

The new GE engine, wide and refined cabin, and Garmin touchscreen avionics will make the Denali a serious competitor. Cessna took its time and did its homework when conceiving this airplane, and I suspect the effort will pay dividends.

BJT

Mark Huber (mhuber@bjtonline.com), an aviation industry veteran, has reviewed aircraft for **BJT** since 2005.



Cessna Denali at a Glance

Price	▶ \$4.8 million (2016)
Crew	▶ 1–2
Passengers	▶ 6–10
Maximum cruising speed	▶ 285 kt
Range*	▶ 1,600 nm
Maximum payload with full fuel	▶ 1,100 lb
Maximum altitude	▶ 31,000 ft
Cabin dimensions	▶ Height: 58 in
	▶ Width: 63 in
	▶ Length: 16 ft, 9 in

* With four passengers, NBAA IFR reserves.
Source: Textron Aviation

You can't buy happiness —or can you?

There's truth to the idea that the rich don't necessarily feel more joyful than anyone else. But that doesn't mean there aren't ways money can help put a smile on your face.

by Chana R. Schoenberger

What parts of happiness can money buy? It's a question for academic researchers and financial advisors, as well as anyone who can afford a nice handbag or motorcycle but wonders whether it will yield enough satisfaction to justify the price.

Often, it won't: researchers have found that experiences provide more happiness than material things.

"Use money to go on the amazing trip you've always wanted and take a bunch of people who would enjoy it with you," recommends Elizabeth Dunn, a professor of psychology at the University of British Columbia and coauthor of the book *Happy Money*, which examines the relationship between happiness and money.

Money does contribute to some forms of happiness. One study, published last year in the journal *Emotion*, shows that people who have \$10 million report higher scores for life satisfaction than those with \$1 million. But while higher income has been shown to stave off negative feelings, it doesn't necessarily bring more positive ones. Nobel Prize-winning

psychologist Daniel Kahneman has found that Americans who earn more than \$75,000 a year don't smile or laugh more than those with lower incomes.

"Money is pretty good at keeping [some causes of] sadness out, but not at bringing smiles in," Dunn says.

To smile more, you'll need to look outward. The best ways to spend on happiness are to invest in others and to buy time for yourself, Dunn's work shows.

Prioritizing time over money helps combat what Dunn calls "time famine," the shortage of time that people experience as they become busier with work and other commitments. Hiring others to do unpleasant tasks is an easy way to trade money for time. But many study subjects report a reluctance to outsource tasks they can do themselves, even if they dislike doing them.

"In our more recent work, we find that even the super-rich don't

use money [enough] in that way," Dunn says. While it's common to employ a housekeeper or gardener, people who could afford to have their groceries delivered still go to the supermarket or park their own cars instead of using valet parking.

People also are happier when they use money to benefit others, via both philanthropic giving and generosity towards friends and family.

"Wealthier individuals give proportionally less of their income to charity than people who earn less, so there's more room to grow," Dunn says.

For families, combining two of these concepts—buying experiences and spending on others—can be a way for multiple generations to turn their money into happiness together, says Joan Crain, a Fort Lauderdale, Florida-based global family wealth strategist at BNY Mellon.

Typically, high-net-worth families set up philanthropic arms, which enable them to work on charitable giving across generations. But in one family working with BNY Mellon, the second generation was more interested in launching a venture capital fund to



FOTOLIA

invest in local startups. They set up a limited partnership, with the parents and grown children all contributing capital.

“They were using the money in a way that was consistent with their values,” Crain says.

Spent incorrectly, money can actually be detrimental to your sense of well-being.

“If you buy expensive things that are supposed to bring you happiness and use them once or twice and then the novelty wears off, you may be trying to keep up with the Joneses,” says Jacquette M. Timmons, a financial behaviorist in New York City and the author of the book *Financial Intimacy*.

She suggests considering your priorities and how your spending reinforces or contradicts them. Recently, a woman was vacillating

about whether to buy a \$2,000 Peloton exercise bike, when a friend pointed out that the woman’s handbag cost more than that. To the buyer, \$2,000 felt like a lot to spend on a bike but not on a handbag—an indication that she was subconsciously allowing herself to splurge on luxury accessories while reigning herself in when it came to fitness purchases.

Another client grew increasingly unhappy over a major home renovation as costs ran over budget by some \$300,000. “What got muddled into her reaction to the renovation was the feeling that she had been taken advantage of because she had resources,” Timmons says.

Money can also get in the way of happiness when couples don’t agree on how to spend it. One woman recently told Timmons that her husband frequently questioned

her spending on pricey hobbies but had recently gone in with a friend to buy a jet.

“Those expenditures are just examples of how they haven’t really talked about their personal and joint understanding of how resources would be spent,” Timmons says.

Although having plenty of money may seem like a route to happiness, Dunn’s research shows that limited access to certain things makes people appreciate them more. Taking something for granted—the expensive smoothie you grab on your way out of the gym, the parka you buy automatically just because it’s ski season, the automatic upgrade to the latest

smartphone when your old one works fine—quickly leads to lower levels of satisfaction with the item.

Dunn suggests pulling back on these purchases for a time. When you return to buying them again, they may make you even happier—or, as often happens, you may discover you no longer care about them.

“It’s not because you want to save money, but because of the paradox of abundance,” Dunn says.

An alternative is to simply keep the money without spending it. As noted earlier, a study published in the journal *Emotion* found that people were happiest when they had higher account balances. Sometimes just knowing your money is there can be a source of happiness. **BJT**

Chana R. Schoenberger (cschoenberger@bjtonline.com) has been an editor at *Forbes*, an online editor for the *Wall Street Journal*, and a news editor for Bloomberg News.

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Embraer's PHENOM 300

Prices remain relatively high for used copies of this bestselling light jet, but it delivers a lot for the money.

by Mark Huber



Embraer had delivered 400 Phenom 300s by the end of March, including more than 265 in just the previous four years, during which time the model became the world's bestselling light jet. It is also the new darling of the fractional jet ownership business.

The Brazilian aircraft—examples of which are now based in 30 countries—owes its success to three main attributes: it's fast, it has great operating economics, and it rarely breaks down. Because of its popularity, buying a Phenom 300 used might not save you as much as you'd expect; the average 2012 model has lost only 30 percent of its value compared with, say, 56 percent depreciation on the same year's Learjet 40XR, according to the valuation service Vref.

That said, you get a lot of airplane for the money with a preowned 300. Embraer entered the light-jet market in 2005, promising more for less, and the Phenom 300 delivers. The aircraft—which was certified in 2009 and now sells new for \$9.1 million—sports a well-equipped, comfortable cabin with options

typically found only in airplanes costing millions more. It can be flown single-pilot, boasts a range of nearly 2,000 nautical miles, has a maximum speed of 453 knots, climbs to a ceiling of 45,000 feet in just 26 minutes, and features optional cabin seating for seven.

The 300 represents about 25 percent of the fleet at fractional operator Flexjet, which has been flying the aircraft since 2010 and, as of March, operated 44 of them. A Flexjet spokesman calls the airplane “a steadfast workhorse” and says its 300 fleet delivers 99 percent dispatch reliability. He adds that “Phenom owners know that when they show up at the airport they will be on their way,” as opposed to dealing with a maintenance issue.

Flexjet notes that owners say they view the aircraft as a superior value due to its cabin room, range, short-field performance, and baggage capacity. “An owner can bring six friends on a golfing trip,” says its spokesman, “and they all can put their clubs and luggage into





The 300's two basic floor plans accommodate six to nine passengers.

the huge baggage compartment. The Phenom can use shorter runways and operate at higher altitudes than larger jets and in extreme temperatures. In other words, it can use airports that other jets cannot.”

For an aircraft in the light-jet category, the Phenom 300 offers a generous selection of cabin options. Customers can select from a variety of fabric and color combinations, and cabins feature enclosed, pleated window shades; Ultraleather upper sidewalls; carpet or wood floors; laminate, gloss, or veneer cabinet finishes; and carpeted or fabric-covered lower sidewalls. In-flight entertainment offerings include satellite radio; seat power

outlets; audio jacks for personal devices, speakers, and subwoofers; and a VIP control panel. There are separate passenger and cockpit environmental controls. Although the air conditioning lacks an auxiliary power unit, it functions well on the ground with one engine operating at idle.

The 18-inch-wide cabin seats feature longitudinal tracking, adjustable recline, three-point seatbelts, breakover backs, and inboard armrests. Maximum seat pitch is 42 inches. The 300's two basic floor plans accommodate six to nine passengers (the latter number with one in the copilot seat) and customers can choose between a full wardrobe or a sink in the externally serviced lavatory. The 300's galley can be

equipped with a hot jug and a wine rack. In 2016, Embraer introduced more robust side-wall table design, a new side ledge with wood veneer, a new cup holder design, relocated power outlets and charging USB ports, and an optional mirror on the back wall that makes the cabin appear more spacious.

Beginning this year, a program called ACE (an acronym for Aircraft Customization by Embraer), initially developed for the smaller Phenom 100, is available for used 300s. ACE allows owners to select a racing-style exterior paint scheme and new lightweight cabinets in the galley and lav, premium seating with oversized and more comfortable cushioning, and updated in-flight connectivity options.

One such option is the Iridium telephone system, which offers satellite and public network access for calls and text messaging through a dedicated handset in the cabin or the cockpit's audio panels and multifunction display. The

system not only connects passengers but also enables live engine and aircraft maintenance monitoring datalinks to Embraer and engine maker Pratt & Whitney Canada.

Another available upgrade involves replacing the standard lavatory with a structurally reinforced, belted, flushing toilet that provides an additional passenger seat certified for use on takeoff and landing. This allows the Phenom 300 to carry up to 10 occupants. The lavatory can be retrofitted with a sink with running water and a six-slot coat hanger.

Customers who buy a used 300 from Embraer PreFlown Executive Jets can include the cost of interior refurbishments in the financing and avoid buy-in expenses for the company's hourly maintenance plan. That's a pretty nice deal.

Older 300s came with the Garmin G1000 Prodigy glass-panel avionics system. However, in 2013 Embraer began offering the option of a Garmin G3000-based Prodigy Touch avionics suite, a highly desirable upgrade that boosts resale value by \$200,000 to \$250,000. The system features three 14.1-inch displays—two primary flight displays and a multifunction display. All are capable of split-screen functionality to show additional information, such as maps, charts, electronic documents, system synoptics, and flight plans, alongside basic data. The system also features two 5.7-inch touchscreen controllers that serve as the



primary data-entry points with easy-to-read icons and a simple menu structure.

The G3000 cockpits are more than just different screens in the panel; the switchology is streamlined, simplified, and much improved. If you plan on operating the aircraft single pilot, strongly consider a late-model 300 with these avionics.

But no matter what Phenom 300 you select, you will be getting an aircraft that remains first in class, thanks to great performance and a manufacturer that invests in frequent upgrades and product support. **BJT**

Industry veteran **Mark Huber** (mhuber@bjtonline.com) has reviewed aircraft for **BJT** since 2005.



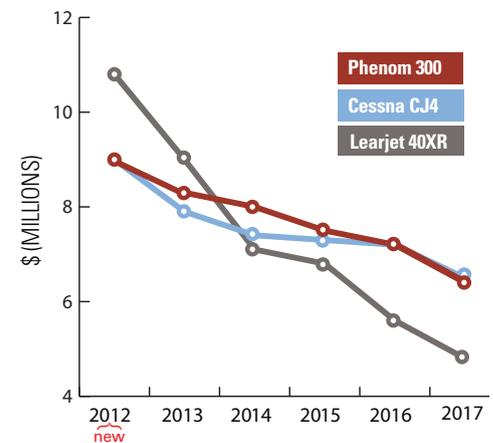
Phenom 300 compared with other aircraft

Model	First year produced	Variable cost/hour	Seats exec/max	Range (nm)	Normal cruise (kt)	Max takeoff weight (lb)
Embraer Phenom 300	2010	\$1,600	7/19	1,906	430	17,968
Cessna Citation CJ4	2010	\$1,807	7/19	2,022	454	17,110
Bombardier Learjet 40XR	2004	\$2,1239	6/19	1,601	465	21,000

Assumptions: Aircraft are 2012 models. Jet fuel \$4.06/gal; variable cost: fuel plus maintenance reserves; four passengers; NBAA IFR 200 nm reserve fuel; passenger weight 200 lb includes baggage; two pilots; max cabin altitude, 8,000 ft.

Sources: Conklin & de Decker Life Cycle Cost, Conklin & de Decker Aircraft Performance Comparator

FAIR MARKET VALUE price comparison of competitive aircraft



Source: Vref Publications (vrefonline.com)

Specifications & Performance

Passengers (executive)	7
Pilots	1-2
Range*	1,705 nm
Max Cruise Speed	444 kt
Cabin Dimensions	Height: 4.9 ft
	Width: 5.1 ft
	Length: 17.2 ft

*NBAA IFR 200 nm reserves.

Economics

Total variable flight cost/hour	\$1,600
Total fixed cost/year	\$346,191

Source: Conklin & de Decker, Orleans, Mass.

Visit **BJTonline.com** for a searchable aircraft guide that contains detailed performance, specifications, and expense data for this and all other popular business aircraft.

Europe heats up

If recent moves by charter operators prove indicative of what lies ahead, this will wind up being quite a year for the business on the Continent.

by James Wynbrandt

U.S. charter activity grew strongly in 2016, and while much of Europe's market continued to flatline, operators there are behaving as if a boom is imminent.

In the U.S., on-demand charter flights surged 5.6 percent for the year, with the biggest increases in the bookend categories of turboprop and large-cabin aircraft (up 8.8 and 9.4 percent, respectively), according to Argus International. Indeed, charter led all U.S. business aviation activity that the data and auditing service tracks, with year-over-year growth in 11 of 12 months.

Meanwhile, across the pond, charter demand for midsize and large-cabin jets was even with last year's numbers and down from two years ago, according to the Avinode Demand Index. Light jets were the exception, registering about a 14 percent increase last year following a 22 percent jump in 2015. (The index data also reflects expanded penetration of Avinode's charter market platform, which casts a deeper shadow over moribund categories.)

Yet data be damned, many European charter operators are in full growth mode, announcing a host of recent fleet additions and new programs. The most high-profile offering is a transatlantic alliance, with the March launch of U.K.-based Flexjet Ltd., sister company of U.S. fractional operator Flexjet. It's operating three Nextant 400XTi

light jets (the remanufactured Beechjet Hawker 400A/XP) and plans to have 10 aircraft—including at least one larger model—in the fleet by year's end.

Though it's aimed primarily at meeting U.S. customers' need for lift in Europe, Flexjet CEO Michael Silvestro says he intends to create "more of an access membership program" for the European market. "Today," he says, "customers want all different ways to get onboard, whether it's fractional ownership, whole aircraft ownership, memberships, leases, or just access to the aircraft." The company is considering offering the 400XTi for charter through "select" brokers.

Austrian light jet charter pioneer GlobeAir, which helped drive light jet acceptance, has just finished refurbishing its 15 Cessna Citation Mustangs with leather seats handcrafted in Florence, Italy,

and other "bespoke" furnishings, creating a more "elevating" travel experience, says CEO Bernhard Fragner. GlobeAir plans to add at least three more Mustangs this year, even as it mulls replacing the platform entirely, with the Phenom 100EV a strong contender, Fragner notes.

Reflecting increased demand from North American customers traveling in Europe, GlobeAir partnered in 2016 with U.S.-based Phenom 100 operator JetSuite to offer "last mile" service to each other's customers on their respective continents. Light jets make great sense in the market, with low operating costs and a typical 1,200-nautical-mile range that puts at least 80 percent of Western Europe within their reach from any point inside its borders.

Meanwhile, consumers are benefitting from strong competition. Last fall's merger of Mustang

operators Blink in the U.K. and Wijet in France "will lead to sustainable and disruptive pricing in private aviation," claims the Wijet Group, the new parent company. Its 15 jets retain their livery while a new brand is developed, and will make an estimated 11,000 charter flights carrying 16,000 passengers this year.

The group also operates OpenJet, an open online platform providing real-time charter pricing and booking. Now primarily covering Europe with a limited operator base that includes Wijet, the platform promises customers ease and freedom in making their own charter arrangements.

The jumbo side of the charter market is also active. Geneva's Global Jet added a fourth ACJ—an ACJ318 Elite based at Paris Le Bourget—to its charter fleet amidst strong demand for VIP bizliner transport. The ACJ can take 19 passengers



Light jets like Cessna's Citation Mustang (left) are in the fleets of such charter operators as Austria's GlobeAir and the UK's SaxonAir. Meanwhile, Switzerland's Global Jet addresses bizliner demand with a fleet of four massive Airbus Corporate Jets.

and 80 suitcases from London to Dubai or Paris to New York nonstop.

Supporting the midsize to large-cabin charter market, Germany's Air Hamburg Private Jets this year acquired a new Embraer Phenom 300, a 2015 Embraer Legacy 650, and a preowned Legacy 500, and it may add an ultra-long-range jet to its owned and operated fleet. A Falcon or Global 6000 are "possible candidates," for the long ranger, says partner Simon Ebert. The company already has more than half a dozen Legacy 600/650s, but it has seen strong demand for the one Phenom 300 in its fleet of more than 20 aircraft.

Across the Channel, the UK's SaxonAir is bullish on the Legacy 500, and it just added its first to its fleet of six jets (Mustang to Gulfstream G550) and two helicopters. CEO Alex Durand touts a

short-field capability that enables the 500 to fly, for example, from London City Airport to Dubai nonstop.

More rotor lift has also come online. Castle Air added a refurbished Leonardo A109S to its fleet to meet the London charter market's demand for "newer aircraft with higher quality interior and trim," says sales director Barry Chalmers. Castle Hill now operates more than a dozen A109Ss, which also provide London Heli Shuttle service between its Biggin Hill base and Battersea, completing more than 1,000 shuttle flights in the past two years. Service via Stansted, Luton, and Farnborough is also available.

Adding to what it calls the UK's "very hot" charter market, Sweden's European Flight Services (EFS) plans to land a pair of managed Bombardiers (models undisclosed) for its base at Farnborough

Many European charter operators are in full growth mode, announcing a host of fleet additions and new programs.

this year, CEO Stephen Diapere says. Its current Farnborough fleet includes an Embraer Legacy 135BJ, Citation XLS, XLS+, and Sovereign, and a G550. Back in Sweden, EFS has moved its headquarters to Gothenburg's Landvetter International Airport, where it's building an FBO.

Membership-based shuttle ventures are also in the European activity mix. JetEight, a Berlin-based entrant, plans to launch this summer an all-you-can-fly subscription membership program linking Berlin, Frankfurt, and Zurich, with additional routes to follow. The price will be €2,500 (\$2,700) per month. JetEight is eyeing Phenom 300s and King Air twin turboprops for the service, but with recent European Aviation Safety Agency (EASA) approval for single-engine turbo-prop commercial operations, "we might be able to think about using a [Pilatus] PC-12," CEO Ruben Portz says. No operator for the flights has been named. **BJT**

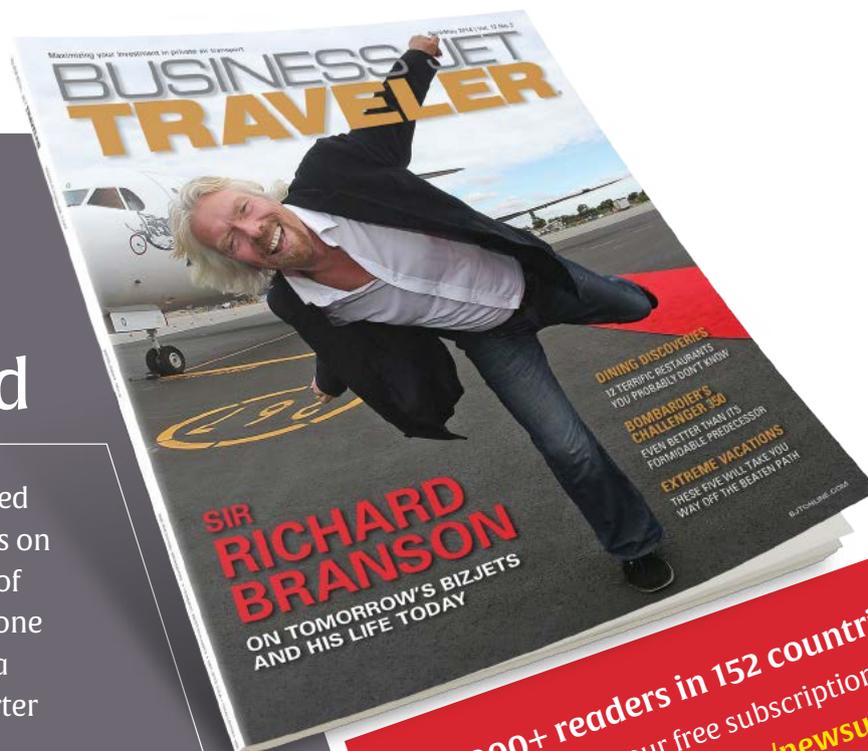
James Wynbrandt (jwynbrandt@bjtonline.com), a multi-engine instrument-rated pilot and regular **BJT** contributor, has written for the *New York Times*, *Forbes*, and *Barron's*.

Well Traveled

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Running an IRS gauntlet

To be deductible, bizjet expenses must be “ordinary and necessary.” The cost of, say, flying in to check on your fast-food franchise wouldn’t likely meet that standard.

by Jeff Wicand



Suppose you live in San Francisco and own a fast-food franchise in Baltimore. To make sure the business is running properly, you visit it from time to time, flying in on your Global 6000.

To be deductible for tax purposes, these travel costs—and any business jet expense—must run a gauntlet of IRS requirements. For one thing, they should be related and helpful to the business; and the flights to Baltimore may qualify on that ground. But they should also represent “ordinary and necessary” expenses, not lavish indulgences, and this criterion can present a problem for jet owners. A single fast-food franchise does not—and never will—generate enough profit for visiting it in a Global 6000 to make business sense. As such, the

IRS might disallow the expenses, or at least reduce them to an amount it deems reasonable, like the cost of airline tickets.

The case could be different for a business that doesn’t make much money today but has the potential for earning Global 6000-size profits. In that situation, the IRS might deem the expense reasonable.

Another circumstance that could make business jet travel justifiable to the IRS might be the need to travel to places that commercial aviation doesn’t serve. It also helps if use of a corporate jet is “normal, usual, or customary” in the line of business. Many professional sports team owners, for example, fly to games in private jets, so if you own a struggling pro football team you’re likely on better ground to

justify your business-related private jet travel deductions than if you own a wildly successful nail salon.

All this can seem like common sense, but many taxpayers run into trouble anyway. A 2015 Tax Court case concerned a personal-injury attorney-pilot in the Los Angeles area who purchased a single-engine Cessna Turbo Skylane. During the following two years, he logged about 275 hours on the aircraft, approximately two-thirds of which were to destinations within 100 miles of his home, and some of which were as little as 30 miles away. The attorney deducted his expenses for all of these flights, including those that he claimed were for “maintenance”; for obtaining an instrument rating; and for travel

to Palm Springs, a mountain resort community, his parents’ home in North Dakota, and meetings of a pilots’ association “to discuss complaints about the price of aviation fuel.” As the court noted, the evidence established that the attorney “immensely enjoys flying.”

The court also determined that the taxpayer bears the burden of establishing that expenses are ordinary and necessary. The attorney apparently hoped that the notoriously horrific Los Angeles traffic conditions would provide an ample argument for flying instead of driving, but the Tax Court said a “powerful argument” could be advanced against allowing a tax deduction for any of the expenses.

“The cost of owning and operating a private airplane,” said the

court, “would not appear to be ‘normal, usual, and customary’ for an attorney in solo practice, especially one who makes 60 to 65 percent of his flights to destinations within 100 miles of his home.” The court also expressed skepticism about the reasonableness of spending as much as \$433 per flight hour to travel to destinations you can drive to in less than an hour.

In the end, the court allowed the deduction of a small portion of the flight expenses that had not been contested by the revenue agents on audit, disallowed the use of accelerated depreciation of the aircraft, and permitted depreciation deductions only to the extent of the deemed business flights.

The IRS not only requires that flights have a business purpose and that the expenses be ordinary and necessary; it also requires the taxpayer to demonstrate this by maintaining adequate and contemporaneous records. A 2014 Tax Court case, this one concerning a law firm that had been involved in the Erin Brockovich litigation against Pacific Gas and Electric, underscores this stipulation. Walter Lack, a 50 percent partner of the law firm, shared ownership with Thomas Girardi, another personal-injury lawyer unrelated to the firm, in a company called G&L Aviation, which in turn owned a Gulfstream GIV jet and a King Air turboprop. Neither the law firm nor Girardi had any interest in G&L, but the law firm nevertheless deducted costs of operating the aircraft against its income.

The catalog of mistakes made by this firm is astonishing. No leases or other written

agreements existed between it and G&L Aviation to show that the law firm was using or paying for flights (a serious FAA issue as well). For many flights, the firm didn’t even pay the expenses; instead Lack paid for them directly, later asserting that he did so on the law firm’s behalf, though the firm apparently never recorded the amounts as capital contributions. The law firm also claimed deductions for flights by Girardi even though he had no connection to the firm, and for flights by Lack that appeared to have no business purpose.

G&L did keep records of payments received for the air travel. But in the absence of contemporaneous data showing “flight information, passengers, or the purposes of flights,” the law firm attempted to satisfy IRS requirements by furnishing reconstructed records. [See “Surviving a Tax Audit,” in our June/July 2012 issue, available at bjtonline.com.—Ed.]

The results were predictable. The IRS argued that many expenses weren’t ordinary and necessary because the amounts weren’t reasonable, and it said other deductions couldn’t be justified as business expenses at all.

The court was “disinclined to embrace after-the-fact, self-serving testimony as a substitute for actual contemporaneous evidence and documentation.” It allowed deductions for some flights that reasonably complied with IRS standards, disallowed the rest, and imposed a 20 percent penalty on the unpaid taxes, finding the law firm’s underpayments “negligent and lacking reasonable cause or good faith.”

Attorneys should have known better.

BJT

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of Lists

Welcome to the 6th annual edition of **BJT's** Book of Lists. Every year, we wonder whether we've used up all the good ideas for this feature. But every year, our contributors surprise and delight us with fresh lists that are variously useful, fascinating, or fun—and sometimes all three. We hope you enjoy the material on the pages that follow as much as we've enjoyed compiling it for you. —Ed.



7 Unusual Pizza Toppings

1. **Rattlesnake** (Evel Pie, Las Vegas). At this Evel Knievel-themed pizzeria, the Snake River special features rattlesnake sausage.
2. **Mayonnaise** (Happy Joe's, multiple Midwest locations). A BLT pizza employs mayonnaise, lettuce, and bacon.
3. **Pistachio** (Waypoint, Cambridge, Massachusetts). Pecorino, pistachio, and sage top a pizza called the Pig's Face.
4. **Cocoa** (Adoro Lei, New York). The Giacomo incorporates cocoa, bacon, mozzarella, fig puree, Gorgonzola, and caramelized onions.
5. **Kimchi** (Avalanche Pizza, Athens, Ohio). The Crouching Kimchi Hidden Chicken pizza features kimchi, cashews, Mandarin oranges, chicken, cheese, and teriyaki sauce.
6. **Honey** (Frasca Pizzeria & Wine Bar, Chicago). One pizza employs speck ham, ricotta, Calabrian chilies, pine nuts, and honey.
7. **Bone marrow** (Herb & Wood, San Diego). Toppings on a pizza here include bone marrow, escargot, Gruyere, and caramelized onion.

—Helen Anne Travis

10 Hotels Where You Can Live Like a King

1. **Hotel de la Cite**, Carcassone, France. Walt Disney based his Magic Kingdom on this hilltop delight, a departure point for Crusaders.
2. **Ruthin Castle**, North Wales, UK. King Henry VIII once owned this dungeon-equipped castle, which hosts medieval banquets.
3. **Inverlochy Castle**, Fort William, Scotland. A favorite of Queen Victoria, this 19th century castle offers furnishings gifted by the king of Norway and dining at a world-class restaurant.
4. **Chateau de Bagnols**, Bagnols, France. This castle, built in 1217, has a drawbridge, towers, and antique-filled guest rooms.
5. **Castel Porrona**, Porrona, Italy. Dating from the 11th century, this castle has 25 rooms overlooking Tuscan vineyards and olive groves.
6. **Castelo de Óbidos**, Óbidos, Portugal. Book far ahead if you want the tower room in this 1,300-year-old walled castle.
7. **Balfour Castle**, Orkney Islands, Scotland. The world's most northerly castle, Balfour is rented in its entirety.

8. Ashford Castle, Cong, County Mayo, Ireland.

This hotel, which dates from 1228, overlooks Ireland's second-largest lake. 📍↓

9. Castel Monastero, Siena, Italy. This 11th century hilltop castle offers a Tuscan Retreat Cookery program.

10. Castell de Cardona, Cardona, Spain. Built in A.D. 800 near Barcelona, this castle overlooks a quaint village.

—Chris Caswell

3 Memorable Remarks by Philosophers

1. “A man cannot step into the same river twice.”

—Heraclitus

2. “Thoughts without content are empty; perceptions without concepts are blind.”

—Immanuel Kant

3. “If a lion could speak, we could not understand him.”

—Ludwig Wittgenstein

—Jeff Wieand

5 Unusual U.S. Bed and Breakfasts

1. The Lodge at Fossil Rim Wildlife Center, Glen Rose, Texas. It overlooks a wildlife feeding area where you might see desert addax, gemsbok, deer, and wild turkey.

2. Cherry Wood Bed Breakfast and Barn, Zillah, Washington. Sleep in a 20-foot teepee, complete with bathrooms and refrigerators.

3. Braddock Point Lighthouse, Hilton, New York. Stay in a restored Victorian lighthouse on the shore of Lake Ontario.

4. Red Caboose Getaway B&B, Sequim, Washington. Sleep in a private caboose and breakfast in a private dining car.

5. Seven Springs Lodge, Tuscumbia, Alabama. Sleep in a grain-silo bunkhouse and check out a saloon inside a cave.

—Jill Dutton

7 Memorable Quotes about Travel

1. “To awaken quite alone in a strange town is one of the pleasantest sensations in the world.”—writer Dame Freya Stark

2. “No matter how you travel, it’s still you going.”—actor Jeff Goldblum



3. **“The traveler sees what he sees; the tourist sees what he has come to see.”**—journalist and philosopher G.K. Chesterton
4. **“I am not the same, having seen the moon shine on the other side of the world.”**—author Mary Anne Radmacher
5. **“Airplane travel is nature’s way of making you look like your passport photo.”**—Al Gore
6. **“I have found out that there ain’t no surer way to find out whether you like people or hate them than to travel with them.”**— Mark Twain
7. **“If you don’t know where you’re going, you might not get there.”**—Yogi Berra

—Joe Sharkey

8 Places Where Non-Skiers Can Pass the Time in Innsbruck, Austria

1. **Goldenes Dachl Museum.** The city’s most distinctive landmark, it was built for Holy Roman Emperor Maximilian I (1459–1519).
2. **Schloss Ambras Innsbruck.** Originally a fort, it was transformed into a lavish palace in the 16th century.
3. **Hofburg.** A 15th century castle that features frescoes and paintings of Maria Theresia and her 16 children, including Marie Antoinette.
4. **Swarovski Crystal Worlds.** Includes the Chambers of Wonder and the Giant and his garden, featuring the world-famous gems.



5. **Gothic Hofkirche.** Commissioned in 1553, it is one of Europe’s finest royal court churches.
6. **Dom St. Jakob.** A baroque 18th century cathedral filled with glorious artwork and decorative stuccowork.
7. **Museum of Tyrolean Regional Heritage.** Chronicles local history and art dating to the Bronze Age.
8. **Volkskunst Museum.** Highlights Tyrolean folk art, including hand-carved sleighs and Christmas cribs.

—Marilyn Jones

5 Best Virtual Reality Apps for Travelers

1. **Within.** Informative and entertaining 360-degree video content from publishers including the *New York Times* and NBC.
2. **Wall Street Journal VR.** VR news stories, a 3D stock ticker, and morning briefings in a virtual New York apartment.
3. **Google Street View & Photos.** Preview your next vacation spot.
4. **Google Arts and Culture VR.** Audio guides accompany visual tours through curated galleries.
5. **Claro.** An elegant and serene puzzle game where you manipulate the angle of the sun to succeed.

—Chris Allsop



8 Historic London Pubs

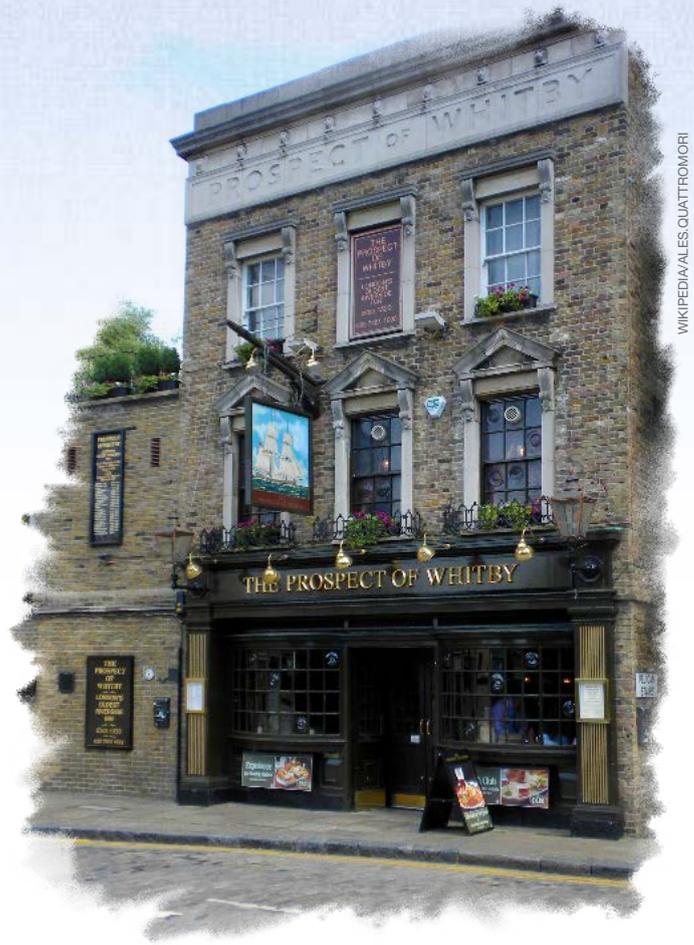
1. **The Prospect of Whitby.** Built in 1543, this pub became known as the “devil’s tavern” because of its reputation as a meeting place of smugglers and other seafaring scoundrels.  →
2. **The Jerusalem Tavern.** The great composer Handel spent time here, as did 17th century artist and social critic William Hogarth.
3. **Ye Olde Cheshire Cheese.** Yeats, Voltaire, Oscar Wilde, and Mark Twain frequented this pub, which was built during the Elizabethan era, destroyed in the Great Fire of 1666 and rebuilt the next year.
4. **The Grenadier.** The Duke of Wellington regaled fellow drinkers here with his tale of defeating Napoleon at Waterloo.
5. **The George Inn.** The city’s only surviving galleried coaching inn, this establishment was a favorite of Dickens.
6. **The French House.** Charles de Gaulle frequently visited this pub, which was named for the WWII fighters who met here to plan operations aimed at thwarting the Nazis who occupied their homeland. As fate would have it, the first landlord was German.
7. **Cittee of Yorke.** Though this pub was rebuilt in 1920, structures on the site date from 1430.
8. **Ye Olde Mitre.** Dating from 1546, this pub boasts a cherry tree that the first Queen Elizabeth is said to have danced around.
—James Ullrich

4 Turboshaft-Powered Helicopters You’ll Want to Fly Yourself

1. **Airbus Helicopters H130.** Learn to fly helicopters in this six-seat, VIP-configured model, as one Texas oilman is doing.
2. **Bell 505 Jet Ranger X.** The latest in a long line of single-turbine helicopters offers speeds up to 125 knots, a range of nearly 300 nautical miles, and the choice of the latest avionics.
3. **Enstrom 480B.** Introduced in 1993, the 480B has a maximum cruise speed of 115 knots and range of 370 nautical miles.
4. **Robinson R66.** Derived from the original two-seat R22, a popular piston-powered trainer, this five-seater provides 110 knots in cruise and a range of 350 nautical miles.
—R. Randall Padfield

10 Best Books on Polar Exploration

1. ***In the Kingdom of Ice: The Grand and Terrible Polar Voyage of the USS Jeannette***, by Hampton Sides



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2. ***The Arctic Grail***, by Pierre Berton
3. ***Scott and Amundsen: The Last Place on Earth***, by Roland Huntford
4. ***Endurance: Shackleton’s Incredible Voyage***, by Alfred Lansing
5. ***Cook & Perry: The Polar Controversy Resolved***, by Robert M. Bryce
6. ***Ghosts of Cape Sabine: The Harrowing True Story of the Greely Expedition***, by Leonard F. Guttridge
7. ***The Home of the Blizzard***, by Douglas Mawson
8. ***The Worst Journey in the World***, by Apsley Cherry-Garrard
9. ***The Ice Master: The Doomed 1913 Voyage of the Karluk***, by Jennifer Niven
10. ***In the Land of White Death: An Epic Story of Survival in the Siberian Arctic***, by Valerian Albanov
—Jeff Wieand

8 Great Places to Fly a Kite in the U.S.

1. **Wildwood**, New Jersey. North America’s largest kite festival, which takes place here every May, features workshops and kite makers.



2. Long Beach, Washington. Long Beach—home to the World Kite Museum—will host an international kite festival August 21–27.

3. San Diego. Great spots include South Carlsbad State Beach; Dog Beach; and Mission Bay Park, where San Diego’s Kite Club meets.

4. Kill Devil Hills, North Carolina. The shoreline wind that aided the Wright Brothers helps kites soar, and nearby Sanderling Resort offers kite-flying lessons.

5. Grand Haven State Park, Grand Haven, Michigan. The park—which receives Lake Michigan’s breezes—hosts the Great Lakes Kite Festival every May. 📍 ↑

6. Edgewater State Park, Cleveland. Kite flyers gather on a grass field that overlooks Lake Erie and offers a great view of the city.

7. Brenton Point State Park, Newport, Rhode Island. Champions compete at the Newport Kite Festival here, held annually in July.

8. Clearwater, Florida. In the Tampa Bay area, miles of pristine public beaches offer kite-flying opportunities.

—Marilyn Jones

8 Crazy New Cocktails

1. Fiery Mandarin, Sanctuary on Camelback Mountain, Phoenix. A combination of vodka, cranberry, lemon juice, and jalapeño.

2. Doc Holliday, Triple Creek Ranch, Darby, Montana. This huckleberry vodka and Elderflower liqueur mix will make you feel OK at the corral.

3. Breakfast of Champions, Bluebeard Bar, Indianapolis. Made with applejack and Montenegro liqueur.

4. XoCo Bell, XoCo, Raleigh, North Carolina. Popcorny sweet and spicy with 12-year single malt and roasted chile corn syrup.

5. King’s Voodoo, Trinity, New Orleans. A velvety concoction with sesame oil, bitters, distilled gin, and ginger liqueur.

6. Yuzu Marmalade Toddy, Hive Sushi Lounge, San Diego. With spiced rum, this is the best hot toddy anywhere.

7. Bull City Gingersnap, Bull City Burger & Brewery, Durham, North Carolina. This fizzy drink features spiced honey Lithuanian liqueur, ginger ale, vanilla cream, and lemon.

8. Noqoïpi, Hotel Chaco, Albuquerque, New Mexico. Inspired by Chaco Canyon, this drink incorporates BarSol pisco, passion fruit, green chile bitters, egg white, and petroglyph stencil.

—Margie Goldsmith

5 Summer Mountain Adventures for Kids

1. Adventure Camp, Sun Valley Lodge, Sun Valley, Idaho. Send your children (6–10 years) with guides to explore rivers and streams, hike, bike, bungee and trampoline jump, and swim.

2. **Epic Discovery**, Vail, Colorado. Join your kids on a gondola ride up Vail Mountain, which leads to Epic Discovery with big-time thrills from ziplining to the coolest coaster ride on a mountain.
3. **Stowe Adventure Camp**, Stowe, Vermont. Kids hike, attempt a treetop ropes course, rock climb, and join a scavenger hunt.
4. **Attitash Mountain Resort**, Mt. Washington Valley, New Hampshire. Zipline with your kids from one mountain peak to another, ride the Nor'easter Mountain Coaster down the mountain, then cool off on the water slides or head for the giant trampoline.
5. **Tweetsie Railroad**, Blowing Rock, North Carolina. In the Blue Ridge Mountains, ride a train pulled by a steam locomotive, visit a recreated Western town, pan for gold, and see animals at the park.
—Margie Goldsmith

7 Superb Napa Valley Red Wines

1. **Heitz Martha's Vineyard Cabernet**. Silky rich with a strong finish.
2. **Duckhorn Vineyards 2013 Napa Valley Merlot Three Palms Vineyard**. Possibly the finest Merlot produced outside France.
3. **Far Niente 2014 Oakville Cabernet Sauvignon**. This classic Cab exhibits ample tannins yet remains restrained.
4. **Viader Red Wine Blend**. An elegant Cab/Cab Franc blend from 1,300 feet up on Howell Mountain.
5. **Trefethen Estate Cabernet**. Bold wine from the Oak Knoll District.
6. **Jarvis 2011 Cabernet Sauvignon**. Smooth and berrylicious.
7. **Kapscandy Estate Cuvée**. The best of Bordeaux and Napa Valley.
—Bob Ecker

10 Places to Get to Know American Authors

1. **Hannibal, Missouri**. Visit Mark Twain's childhood home, a Twain museum, and a cave that he made famous, then cruise on the Mark Twain Riverboat.
2. **Amherst, Massachusetts**. The Emily Dickinson Museum includes the home where she created her body of work.
3. **Monroeville, Alabama**. In Harper Lee's hometown, the setting for her classic *To Kill a Mockingbird*, the county museum includes exhibits devoted to Lee and her friend Truman Capote.
4. **Salem, Massachusetts**. See Nathaniel Hawthorne's birthplace, Salem Custom House (the inspiration for *The Scarlet Letter*) and

Turner-Ingersoll Mansion (*The House of the Seven Gables*).

5. **Salinas, California**. In the town of John Steinbeck's birth, the National Steinbeck Center houses a museum and archives. 📍 ↓
6. **Concord, Massachusetts**. Tour Orchard House, where Louisa May Alcott wrote *Little Women*, and learn about her life in Concord.
7. **Sleepy Hollow, New York**. Visit the haunts of Ichabod Crane and the headless horseman, Sleepy Hollow Cemetery, and Washington Irving's home, Sunnyside, in nearby Tarrytown.
8. **Concord, Massachusetts**. See Ralph Waldo Emerson's home, still filled with his possessions, then stop by Walden Pond, where Henry David Thoreau lived.
9. **Atlanta**. Visit the Margaret Mitchell House to learn about her motives for writing *Gone with the Wind*.
10. **San Francisco**. The Beat Museum displays artifacts related to Jack Kerouac and his pals.

—Marilyn Jones



9 of Europe's Most Scenic Rail Journeys

1. **The Glacier Express.** A seven-and-a-half-hour journey glides through some of Switzerland's most stunning alpine scenery.  ↓
2. **Rhine Valley Line.** Zip along the historic river past villages stuck in time and vineyards topped with crumbling castles.
3. **Cinque Terre, Italy.** A short ride passes the most scenic stretch of the Italian Riviera and five idyllic, traffic-free villages.
4. **St. Moritz to Tirano.** Curling around mountains resistant to all but the Swiss engineer, this trip delivers magnificent views of ravines, glaciers, and sleepy villages nestled amongst the clouds.
5. **Paris to Nice.** After passing the lavender-blanketed fields of Provence, this trip terminates in the French Riviera.
6. **Flam Railway.** The best way to experience fjord country's majesty.
7. **Deutsche Bahn's Black Forest Line.** A mellow ride through Germany's Black Forest showcases the region's pastoral charm.
8. **Trans-Siberian Railway.** Connecting Moscow to Vladivostok, this iconic journey crosses eight time zones.
9. **Centovalli Railway.** This Italy-to-Switzerland alpine route offers stunning countryside and picturesque valleys.

—James Ullrich

5 Most Popular Aircraft in Fractional and Owned Charter Fleets

	Number in fleets
1. Cessna Citation Excel/XLS	132
2. Bombardier Challenger 300/350	103
3. Embraer Phenom 300	67
4. Bombardier Global XRS/5000/6000	65
5. Cessna Citation X	58

—JetNet LLC

7 Exotic Scoops

1. **Oregon Black Truffle,** Salt & Straw, Portland, Oregon. Thin slices of locally foraged fungus deliver surprisingly sweet pineapple notes.
2. **Roasted Strawberry Buttermilk,** Jeni's Splendid Ice Creams, Columbus, Ohio. Oven roasting enhances field-ripened berries.
3. **Elysian Stout,** Bluebird Ice Cream, Seattle. Features freshly brewed Dragon's Tooth Stout from the adjacent Elysian Brewers.
4. **Nova Lox,** Max & Mina's, Queens, New York. The savory accents are, indeed, small pieces of smoked salmon.
5. **Christmas Tree,** The Bent Spoon, Princeton, New Jersey. It tastes the way a Christmas tree smells.



DAVID GUBLER



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Introducing Comlux 767BBJ For Sale



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Comlux is offering its unique 767BBJ for sale. This aircraft features one of the most unique VVIP cabins in the industry, Dedicated to Heads of State, royal families, and business leaders. Suitable for up to 63 passengers, the spacious cabin allows the principal and his constituents to travel in ultra comfort and luxury. There is a private area in the forward section of the aircraft and the aft end offers space for an entourage or delegation. The modern cabin is equipped with Swift

Broadband Wifi internet, GSM communications and a humidification system. With a range of 15 hours non stop, the 767BBJ allows intercontinental range without compromising on baggage space. In a VVIP configuration from day one, the aircraft has accumulated 4300 flight hours and has exceptional maintenance records with no damage history. The 767BBJ is operated by Fly Comlux and is available for charter today.

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6. Curry Coconut-Toffee, Ici Ice Cream, Berkeley, California.
A bit spicy and electric yellow in color, but plenty sweet.

7. Roasted Garlic Almond Chip, Sebastian Joe's, Minneapolis.
Created as a final course for a garlic-themed specialty dinner.
—John Grossman

9 Best Annual Food Festivals

- 1. Taste of Chicago** (July 5–9, 2017). Billed as the world's largest food festival, Taste of Chicago has been presented since 1980.
- 2. Bite of Seattle** (July 21–23, 2017). Offerings from 60+ restaurants plus craft beer tastings, live music, and more.
- 3. Maine Lobster Festival**, Rockland, Maine (Aug. 2–6, 2017). This 70-year-old festival attracts visitors from all over the world.
- 4. Los Angeles Food & Wine Festival** (August 2017*). International culinary celebrities participate in this citywide event.
- 5. New York City Wine & Food Festival** (Oct. 12–15, 2017). This Big Apple showcase presents world-famous chefs and benefits hunger-relief charities.

6. Salon du Chocolat, Paris (Oct. 28–Nov. 1, 2017). Taste chocolates from five continents in a 20,000-square-meter exhibit space.

7. Austin [Texas] Food & Wine Festival (April 2018*). Texas's most celebrated chefs deliver everything from tacos to grilled steaks.

8. The New Orleans Wine & Food Experience (May 2018*). Hundreds of wineries and restaurants participate in this festival, which was first presented in 1992.

9. Melbourne [Australia] Food & Wine Festival (spring 2018*). More than a quarter of a million people attend this festival, which features upwards of 200 events.

*exact dates not available yet

—Marilyn Jones

4 Best Maine Lobster Rolls

1. Bite into Maine, Fort Williams Park, Cape Elizabeth. A seasonal food truck serves traditional Maine (mayo and chives) and Connecticut-style (melted butter) lobster rolls, plus new versions. ← 

2. Red's Eats, Wiscasset. You'll forget the long wait when they hand you the state's biggest and arguably best lobster roll.

3. Harraseeket Lunch & Lobster, South Freeport. A great way to refuel after shopping at nearby L.L. Bean or the Freeport outlets.

4. Eventide Oyster Co., Portland. This hip downtown oyster bar's remake of the traditional lobster roll combines succulent meat with a brown butter vinaigrette inside a pillowy steamed bun.

—John Grossmann

5 Great Wine Films

1. Sideways (2004). In this quirky Academy Award-winning film—which sparked sales increases of Pinot Noir and Merlot—two oddballs visit Santa Barbara wine country.

2. Bottle Shock (2008). The somewhat true story of the halcyon days in Napa Valley and how its wines came to beat their French counterparts in the famous 1976 Judgement of Paris.

3. A Walk in the Clouds (1995). A tangled romance set in Napa Valley features gorgeous shots of vineyards and wineries.

4. Somm (2012). Fascinating documentary about the prestigious Court of Master Sommeliers.

5. The Secret of Santa Vittoria (1969). As World War II is ending, a drunken fool played by Anthony Quinn becomes mayor of his town, then tries to save its precious wine from the Germans.

—Bob Ecker

10 Top Sights in Prague

- 1. Old Town Square.** Medieval architecture, a memorial to local martyr Jan Hus, and the soaring Gothic spires of Tyn Church.

- 2. Astronomical Clock.** This huge 14th century marvel still works.
- 3. Church of St. James.** The sumptuous interior contains great artwork and the priceless *Madonna Pietatis*.
- 4. Castle Square.** Terrific city views and occasional concerts.
- 5. Prague Castle.** One of the world's biggest castle complexes housed nobles for a thousand years.
- 6. Jewish Quarter.** This neighborhood offers a historic synagogue, a Holocaust memorial, and a museum about the region's heritage.
- 7. Charles Bridge.** Named for the Roman emperor who commissioned it, this landmark spans the Vltava River and connects the Old Town with New Town, as it has for 600 years.
- 8. St. Vitus Cathedral.** A magnificent Gothic cathedral renowned for its stained-glass windows and dazzling architecture.
- 9. Strahov Monastery.** Baroque monastery with a brewery, beer hall, and vineyard, and an attached library with rare documents.
- 10. Lennon Wall.** Named by anticommunist dissidents who illustrated

it with the singer's quotes, the wall became a meeting place for the freedom movement until their triumph in 1989.

—James Ullrich

7 Acronyms Business Jet Travelers Should Know

- 1. ADS-B** (Automatic Dependent Surveillance—Broadcast). A tracking system business aircraft must have by 2020.
- 2. AOG** (Aircraft on Ground). Aircraft grounded by sudden mechanical, electrical, or other issue.
- 3. APIS** (Advance Passenger Information System). Border security network used to screen business and commercial passengers on international flights.
- 4. FL** (Flight Level). Altitude, expressed in hundreds of feet above ground level (e.g., FL210 means 21,000 feet).
- 5. MTOM/MTOW** (Maximum Takeoff Mass/Weight). Aircraft weight limit.
- 6. TAS** (True Airspeed). Airspeed relative to the air mass in which an aircraft is flying.
- 7. TCAS** (Traffic Alert/Collision Avoidance System). Onboard equipment for resolving traffic conflicts.

—James Wynbrandt



FOTOLIA



12 Places to Find Extraordinary Elevators

1. **Burj Khalifa**, Dubai, UAE. The elevators in the world's tallest building whisk you to the 124th-floor observation deck in about a minute.
2. **Gateway Arch**, St. Louis. Enter a tram of eight egg-shaped compartments for an unusual four-minute ride in which you ascend vertically, switch to horizontal travel, then descend.
3. **Sky Tower**, Auckland, New Zealand. Elevators to the 610-foot-high observation level are glass-fronted and glass-floored, so you can watch the ground speed away—and come rushing back on the descent.
4. **Ericsson Globe**, Stockholm, Sweden. A 20-minute curvilinear journey in exterior glass lifts take you to the top of the world's largest hemispherical building.
5. **Taipei 101**, Taipei, Taiwan. Double-decker elevators deliver you in 37 seconds to the 89th floor, which offers panoramic city views and the country's highest restaurant.
6. **CN Tower**, Toronto. A glass-fronted elevator zips you to an outdoor observation platform in 58 seconds, and you can ascend another 33 floors for more lookout levels.
7. **Baiyoke Sky Hotel**, Bangkok, Thailand. The exterior glass elevator of Thailand's tallest hotel transports you to the 84th floor, which revolves 360 degrees.
8. **Suur Munamägi**, Estonia. Ride to the highest point (1,043 feet) in the Baltic states, where an observation area showcases rural forest and lake landscapes of Estonia, Latvia, and Russia.
9. **Eiffel Tower**, Paris. Restored, computerized engines power your 1,050-foot multistage climb to dreamy views of the City of Light.
10. **Bailong (Hundred Dragons) Elevator**, Zhangjiajie, China. The world's highest, heaviest outdoor elevator, which features glass walls, hugs the side of a cliff at a World Heritage Site. ← 🇨🇳
11. **Hammetschwand Lift**, Bürgenstock, Switzerland. Europe's highest exterior elevator rises 502 feet in less than a minute and yields dizzying views of the Swiss Alps and lakes.
12. **AquaDom**, Berlin. A transparent elevator within an 82-foot cylindrical acrylic glass aquarium lets you peer at sea creatures. —Debi Lander

6 Vintage Trailer Stays

1. **The Shady Dell**, Bisbee, Arizona. Choose from seven 1940s and 1950s trailers or a 1947 Chris Craft yacht or a bright blue Airporter bus redone as a Polynesian tiki palace.
2. **The Vintages**, Dayton, Oregon. Thirty-one restored and newly built retro-model trailers, each with two vintage coaster bikes, are in a 14-acre RV park in the heart of Willamette Valley wine country.
3. **Kate's Lazy Desert Airstream Motel**, Joshua Tree, California. Six mid-century-themed restored Airstreams serve as the Western outpost of upstate New York's celebrated Kate's Lazy Meadow, the funky motel run by B-52s singer Kate Pierson.
4. **Lakedale Resort**, San Juan Island, Washington. Besides other accommodations, the resort offers (May through September) a 1978 Excella Airstream with a wooden deck right at lake's edge.
5. **El Cosmico**, Marfa, Texas. High-plains desert digs include 11 vintage trailers, all with cedar decks, ranging from the 11-foot-long Amigo to the 42-foot Imperial Mansion.
6. **The Sou'wester**, Seaview, Washington. Supplementing lodge rooms and cottages are a range of trailers, from small, no-shower "rustics" to models with kitchens and living rooms.

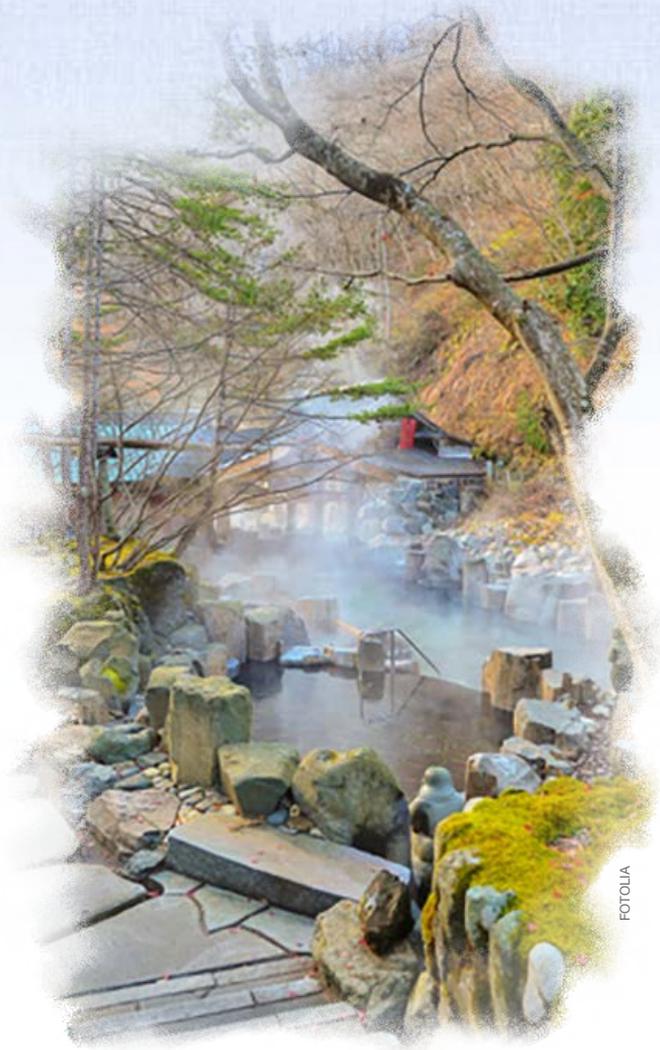
—John Grossman



BOB PITTMAN
CEO, iHeartMedia

*“Business aviation optimizes
iHeartMedia employees’
ability to meet in person.”*

NO PLANE NO GAIN



FOTOLIA

6 Exceptional Hot Springs

1. **Takaragawa Onsen**, Gunma, Japan. Healing and scenic hot springs, once used by samurais and shoguns. 📍 ↑
2. **Minerva Springs and Terrace**, Mammoth Hot Springs, Yellowstone Park. Algae in the multicolored water that flows here dyes the terraces brown, orange, red, and green.
3. **The Blue Lagoon**, Grindavik, Iceland. Mineral salts, sulfur, and silica-heavy mud offer multiple healing properties.
4. **Terme di Saturnia**, Saturnia, Italy. Enjoy two waterfalls and 98-degree pools high in sulfur.
5. **Glenwood Hot Springs**, Glenwood Springs, Colorado. Savor a relaxing soak with a snowy Rocky Mountain backdrop.
6. **Yangpachen Hot Springs**, Yangbajing, Tibet. Relish the view of the Nyaingen Tanggula mountain range while soaking in the world's highest hot springs (14,764 feet).

—Jill Dutton

12 Great Automobile Museums

1. **Petersen Automotive Museum**, Los Angeles. A wild-looking, four-story building celebrates cars, many from Hollywood films.
2. **Henry Ford Museum**, Dearborn, Michigan. See hundreds of historic and unusual vehicles (the Oscar Meyer Wienermobile!) and help build an authentic Model T.
3. **National Corvette Museum**, Bowling Green, Kentucky. About 100 rare 'Vettes and a place where you can take delivery of a new one.
4. **Indianapolis Motor Speedway Hall of Fame Museum**, Indianapolis. See Indy 500-winning cars.
5. **Porsche Museum**, Stuttgart, Germany. Check out Porsche's first to latest, tour the factory, and even take delivery of a new car.
6. **Mercedes-Benz Museum**, Stuttgart, Germany. View 160 cars spanning 130 years, and stop by the gourmet restaurant.
7. **National Automobile Museum**, Reno, Nevada. Casino magnate Bill Harrah's collection of 200+ cars, displayed in authentic-looking street scenes.
8. **Museo Enzo Ferrari**, Modena, Italy. Built at the Ferrari founder's birthplace, this is a must for lovers of the prancing horse.
9. **BMW Museum**, Munich, Germany. Generations of Beemers, plus airplanes, motorcycles, and other examples of BMW engineering.
10. **Donington Grand Prix Collection**, Derbyshire, England. Arguably the world's largest collection of Formula One Grand Prix cars and memorabilia.
11. **Prince of Monaco Vintage Car Collection**, Monte Carlo. Collected over a lifetime by Prince Rainier III, this eclectic assemblage includes more than 100 classics plus his six coaches.
12. **Muscle Car City**, Punta Gorda, Florida. If names like GTO, Chevelle, and Corvette warm your heart, head for this museum, which has more than 200 of the hottest GM muscle cars from the '50s to the '70s, plus a retro diner with great burgers.

—Chris Caswell

6 High-Tech Hotels

1. **Ecclestone Square Hotel**, London. Offers 3D plasma screens, iPad room concierge, and complimentary smartphone.
2. **Aloft Cupertino**, Cupertino, California. Contact "Botlr," the robot butler, with your cell phone to have towels or snacks delivered.

3. NH Collection Berlin Mitte Friedrichstrasse, Berlin. Offers 3D holographic projection for business presentations.

4. Peninsula Tokyo, Tokyo. Entertain the kids with a digitally interactive Pokémon hunt designed for the hotel premises.

5. Yotel New York, New York. “Shaggy,” a concierge, can be downloaded to your phone. “Yobot,” a robot, handles your bags.

6. Hotel 1000, Seattle. Microsoft Surface tablets in each room, and a virtual-reality golfing experience.

—Chris Allsop

5 Clever Aircraft Tail Numbers

1. N16EL (U.S.). A “Kitfox” sportplane built and flown by Nigel Moll, editor of **BJT** sister publication *Aviation International News*.  ↓

2. M-ACHO (Isle of Man). A testosterone-rich Challenger 605.

3. G-ROWL (U.K.). A ferocious Grumman Tiger.

4. G-AYSX (U.K.). A sexual-orientation-revealing Cessna.

5. EI-EIO (Ireland). A six-passenger Piper Seneca said to have once been owned by a farmer named MacDonald.

—Mark Phelps

8 Busiest and Slowest Bizav Travel Days of 2016

IFR business aircraft flights in North America

Busiest*

1. November 3	11,099
2. October 20	10,656
3. October 13	10,539
4. September 22	10,434

*all Thursdays, as are nine of the 10 busiest

Slowest

1. December 25 (Christmas)	2,680
2. November 24 (Thanksgiving)	3,577
3. December 24 (Christmas Eve)	3,703
4. July 3 (before Independence Day)	3,916

—Argus International



NIGEL MOLL

6 Cocktail Spots with Great Sunsets

- 1. River's End**, Jenner-By-The-Sea, California. This Sonoma County bar and restaurant showcases the sinking sun past crashing Pacific waves and near-shore haystacks. 📍 ↓
- 2. The Grand Hotel**, Mackinac Island, Michigan. Claim a rocker on the west end of America's longest front porch (660 feet) or enjoy a 360-degree view in the hotel's Cupola Bar.
- 3. House without a Key, Halekulani Hotel**, Honolulu. Listen to live music while sipping a mai tai under the century-old kiawe tree on the westward-facing patio.
- 4. Das Loft Restaurant**, Sofitel Vienna Stephansdom, Vienna, Austria. Glowing views of historic Vienna out the floor-to-ceiling windows compete with the unique "kaleidoscopic light" ceiling.
- 5. Pompano Beach Club**, Bermuda. Whether in the air conditioned lounge or the open-air deck overlooking the Atlantic, the Sunset Bar lives up to its name when the weather cooperates.
- 6. Beach Bistro**, Holmes Beach, Florida. Reserve one of four toes-in-the-sand tables on Anna Maria Island beach, where the view is as fine as the white sand.

—John Grossmann

5 Offbeat Cruises

- 1. Container ships.** On freightercruises.com, you can book comfortable passage on cargo and container ships.
- 2. Tierra del Fuego.** Australis cruises explore Patagonia at the tip of South America, plus the legendary Cape Horn.
- 3. Icebreak to the North Pole.** Aboard the world's most powerful icebreaker on a cruise from Quark Expeditions, you'll leave Murmansk, Russia, and smash ice all the way to 90 degrees north.
- 4. Australian Kimberly.** True North's small ships offer views of a raw and rugged coastline with spectacular waterfalls, ancient cave art, and wildlife from kangaroos to crocodiles.
- 5. Northwest Passage.** With One Ocean Expeditions, you can travel between the Atlantic and Pacific across the top of Canada, visiting Inuit communities that have existed on the ice for centuries.

—Chris Caswell

6 Fantastic New Vacation Villas

- 1. Canouan Estate**, the Grenadines. Three spacious villas come with golf carts to whisk you to nine restaurants and bars.





2. Sa Punta de S'Aguila, Son Bunyola Estate, Mallorca. Virgin Limited's five-bedroom sea-facing villa includes a pool. 📍 ↑

3. Bernardus Lodge, Carmel Valley, California. Spacious villas include a butler, two fireplaces, and a dining/lounging terrace.

4. The Sanctuary at Camelback Mountain, Paradise Valley, Arizona. Lush private residences contain three to six bedrooms, some with wraparound terraces and pools.

5. Pinney's Beach Villa (#2007), Four Seasons Resort, Nevis. This three-bedroom property includes a plunge pool and comes with a dedicated "villa ambassador" to address your needs.

6. Rock Cottage Villa, Blue Waters Resort & Spa, Antigua. This newly restored, water-facing property is posh, stunning, and secluded.
—Margie Goldsmith

3 Airports with Elvis Presley Connections

1. Prestwick, Glasgow, Scotland. Returning from Army service in 1960, Elvis stopped at this airport. A lounge now bears his name.

2. Stapleton Airport, Denver (closed 1995). Elvis flew his jet from Memphis to Denver just to pick up his favorite peanut-butter-and-jelly sandwiches, which were delivered to the airplane.

3. Baltimore-Washington International, Baltimore. In 1977, Elvis met another rock legend, Led Zeppelin, for the third and last time when his jet was parked next to theirs on the tarmac.
—Heidi Ellison

4 Notorious U.S. Bars

1. Esquire Tavern, San Antonio, Texas. This former Mexican Mafia hangout opened in 1933 to celebrate the end of Prohibition.

2. Ear Inn, New York. During Prohibition, this was a speakeasy and brothel.

3. Pioneer Saloon, Goodsprings, Nevada. You can still see burn marks on the bar from the cigars of Clark Gable, who waited three days here to learn the fate of his wife, who died in a plane crash.

4. Exchequer Restaurant and Pub, Chicago. In the 1920s, this was a speakeasy frequented by Al Capone.

—Jill Dutton



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7 Places to Mine for Gems in the U.S.
5 Wicked Good Stays
12 Movies with Great Scores

...plus versions of the lists in this issue that include links to related websites

Statistically speaking

Aviation performance and sales data is reliable, but some numbers that should be available simply aren't.

by James Wynbrandt

When numbers are in dispute, an oft-quoted complaint is “lies, damned lies, and statistics,” a phrase popularized by Mark Twain. But you're not likely to hear that line with regard to aviation performance statistics, which are largely untainted by numerical sleight of hand and must be proven and documented. If you're a pilot, you certainly don't want to have to treat published stall speeds with any skepticism.

Even aircraft sales data is difficult to distort. Airframers must report sales numbers to the General Aviation Manufacturers Association and, in some cases, to shareholders, and everything has to add up on the balance sheet. In the preowned market, data services like JetNet LLC and Aircraft Post have relentlessly tracked and revealed formerly opaque sale prices and residual values.

The tables we present with this column are an example of that transparency. We show sales data for 10 aircraft, usually a mix of in- and out-of-production models. (Our chart

typically favors large-cabin jets over light ones, because there are more big models, and that's where market activity is focused.)

These statistics don't lie, and they can be illuminating, but they can also obfuscate. In this issue's table, for example, the Citation Encore+ shows no average preowned asking price for March 2015, though at least one was for sale, or for March 2017, though three were available. Reason: the three Encore+ aircraft are all being sold on a “make offer” basis, so there is no average asking price. One or more sellers listed a dollar figure in March 2016, hence we indicate an average price for that time. Though this data doesn't reveal whether more Encore+ models could have gone through the preowned market during this period, the information is available and, in fact, those are the only three, and all remain unsold.

What about Embraer's Legacy 500, which shows no average asking price in 2015? Explanation: the

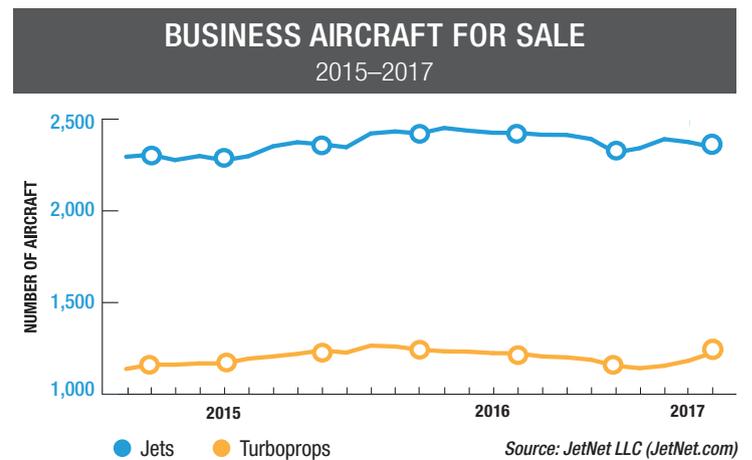
Legacy 500 entered service in the fall of 2014, and none were yet up for resale the following March. No grounds here for invoking the line that Mark Twain cited.

Nonetheless, there are statistical gaps in aviation that would be unthinkable in almost any other mature consumer market: How many passengers use a business aircraft at least once per year? How

much does the average bizav traveler (or flight department, per passenger) spend annually on business aviation? What's the approximate number of business aviation customer experiences per year? What's the gender breakdown of business jet travelers? No data exists to answer such questions. These are statistical omissions worth complaining about.

BJT

James Wynbrandt (jwynbrandt@bjtonline.com), a multi-engine instrument-rated pilot, is a longtime BJT contributor.



SOME POPULAR PREOWNED MODELS 2015-2017

	CHALLENGER 300	CITATION MUSTANG	CITATION ENCORE+	ECLIPSE 500/550	EMBRAER LEGACY 500	FALCON 7X	BOMBARDIER GLOBAL 5000	GULFSTREAM GIV-SP	GULFSTREAM G550	LEARJET 60XR
No. in Operation	454	474	65	259	46	267	217	303	536	113
No. for Sale	36	48	3	34	4	30	19	40	32	15
Avg. Price 2015 (millions)	\$11.709	\$2.204	N/A	\$1.150	N/A	\$33.338	\$20.561	\$7.965	\$30.877	\$5.168
Avg. Price 2016 (millions)	\$11.622	\$2.163	\$4.096	\$1.123	\$18.500	\$30.038	\$17.367	\$5.818	\$31.073	\$4.615
Avg. Price 2017 (millions)	\$9.590	\$1.965	N/A	\$1.031	\$15.900	\$25.162	\$20.419	\$5.356	\$25.235	\$4.325

Note: dollar figures are average asking prices as of March in each year. Source: JetNet LLC (JetNet.com)



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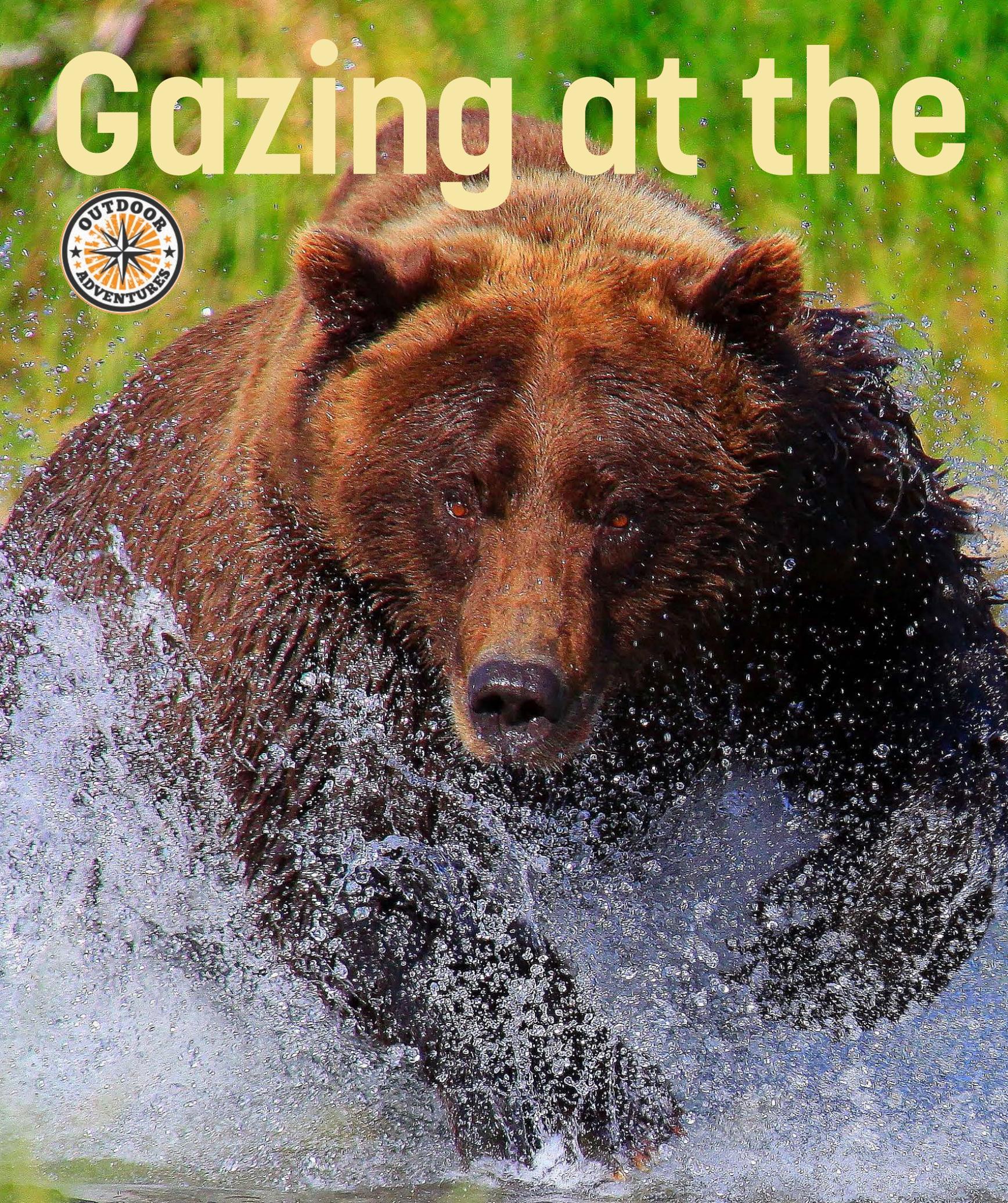
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Gazing at the



grizzlies



A visit with Alaska's coastal bears, which are among earth's fiercest creatures.

by Thomas R. Pero



After a winter of hibernation, coastal grizzly bears descend from Alaska's vast white and blue glaciers, blinding in the spring sunshine, to feed in the sedge grass meadows. Among the fiercest omnivores on earth, they weigh as much as small automobiles, can run as fast as horses, and are equipped with bone-crushing jaws and flesh-slashing claws.

The female grizzlies typically come off the mountains with one or two cubs—sometimes even three, if food is plentiful. Some of the young bears are nearly adult size, born the year before and still sticking with Mom. Others are almost impossibly tiny, having been born just months earlier under the snow and ice in rocky dens.

Nowhere else is there as dense an assembly of wild bears as in Katmai National Park. It's a summer spectacle. The four million acres of public land lie on the southern coast of Alaska, at the base of the Aleutian islands. Famously known for its volcanic Valley of Ten Thousand Smokes, the preserve was founded 99 years ago by an executive order from President Woodrow Wilson. In 1980 Congress established Katmai as a full national park.

The coastal grizzlies—called brown bears by Alaskan tradition—are here to eat. There is plenty for them to choose from: flounder and giant clams on the rich tidal flats, tasty rodents in the wildflower meadows, seabird eggs on small islands. And then the largest seasonal bounty of protein imaginable:



ALL PHOTOS: BRAD JOSEPHS

beginning in July, millions of silvery Pacific salmon surge out of the Gulf of Alaska and swim upstream into rushing freshwater rivers to spawn.

"Watching these huge bears go after salmon is watching nature's best athletes," says Brad Josephs, a wildlife biologist who has been guiding visitors to see the Katmai grizzlies for 18 years. He has been obsessed with bears since he could talk, fascinated with their pure power.

"Nothing symbolizes wilderness like grizzly tracks," says Josephs. "I think humans are drawn to what scares us. And grizzly bears are one of the most intimidating species alive. They humble us."

Grizzly bears, Josephs points out, have a supernatural sense of smell—1,000 to 2,000 times our ability to smell and 200 times better than a bloodhound's.

Josephs owes his start to Larry Aumiller and Derek Stonorov, the two legendary Alaska Department of Fish and Game biologists who mentored him. They were among the first to eschew non-lethal protection while doing their field research. Josephs carries no gun and has had to resort to firing a 12,000-candlepower marine flare only six times since 1999, though he has been extremely close to thousands of the coastal behemoths. He explains that, because these bears have not been hunted since the 1920s and humans don't feed them, they are largely oblivious to people.

"We have learned a lot about how to coexist with bears," says Josephs. "We show them respect." **EJTB**

Traveler Info

For more information about Katmai National Park, visit nps.gov/katm or call (907) 246-3305. For more on Habitat Natural Adventures, visit natab.com or call (800) 543-8917. You can fly your private jet to Kodiak Island, landing at Kodiak Benny Benson State Airport (ADQ). The airport has three paved runways, the longest of which measures 7,533 by 150 feet. You can contact the airport at (907) 487-4952.

Photo Safaris to the Bears of Katmai

Colorado-based luxury safari company Natural Habitat Adventures has teamed with the not-for-profit World Wildlife Fund to offer eight-day excursions by chartered live-aboard boat with all conveniences and fine dining. Trips are limited to eight individuals and start at \$9,295 per person. Naturalists guide guests at all times—expertly and safely. Trips in 2017 depart Kodiak Island from June 17 to August 13. Trips depart Homer (about 170 miles north of the island) between August 13 and September 18.

June is the best time to go. The bears are out of hibernation then, and their thick, fluffy coats are the most luxurious. The females have their cubs and those without cubs are pursued by males—some enormous—eager to mate. The young bears and the mating displays in front of stunning glacier fields make for terrific photo opportunities.

From mid-July through August, the densest concentrations of bears gather at every river and creek that is teeming with migrating salmon. The explosive, watery scene is pure theatre. Then, in September, the foliage turns red and yellow and the bears engage in one last burst of nonstop gorging (hyperphagia) to fill their bellies and build fat reserves for the coming winter. —T.R.P.

Thomas R. Pero (tpero@bjtonline.com) is publisher of *Wild River Press* and the author of the new hunting book *Turkey Men*.



Is One of These Your

BJT visited this year's New York International Auto Show to see what automakers have cooked up for 2018 and beyond. Here are some of the models that most impressed us.

story & photos by Ian Whelan



Mercedes-AMG GT Concept

This is the type of wild concept car that has excited us since we were kids. They offer a glimpse into the future, but sometimes those glimpses don't lead anywhere. Mercedes-AMG, however, does plan to produce and market something close to this 805-hp twin-turbo V8 and electric hybrid-powered all-wheel-drive sedan. The company claims to use technology from the Mercedes F1 team in the four-door coupe's hybrid system, contributing to a sub-three-second 0–60 mph time. Test cars have already been spotted running in Germany, so development is serious.

Dodge Challenger SRT Demon

The Demon is a street-legal drag car that can pull a wheelie straight off of the showroom floor. Check out the numbers: the supercharged 6.2-liter Hemi V8 engine produces 840 hp and 770 lb-ft of torque; the car can go from 0 to 60 mph in 2.3 seconds; and most notably, it can cover a quarter mile in 9.65 seconds at 140 mph. That's hypercar-beating performance, at least in a straight line—unheard of from a production car, especially one that will likely cost less than \$100,000. The Demon comes with drag radial tires and an innovative system that chills the intercoolers with the air conditioning system. There are plenty of other racing-focused trick

parts included—or not, in the case of the passenger seats, which are optional at \$1 each to save weight. Production for 2018 is limited to 3,000 cars for the U.S., and 300 for Canada.

Porsche Panamera Sport Turismo

This was our favorite car at the show, even with the new 911 GT3 appearing right next to it on stage. The redesigned Panamera already looks great, but the Sport Turismo iteration takes it to a new level. For something we'd like to drive daily, it doesn't

get much better than a vehicle that combines the performance of a supercar, GT luxury, and the practicality of an old-school station wagon. We hope Porsche sells many of these and starts a trend. All-wheel drive will be standard, with a turbocharged 3.0-liter V6 in the 4, 4S, and E-Hybrid models, plus a turbocharged 4.0-liter V8 in the Turbo model. That one features 550 hp and a 0–60 mph time of 3.4 seconds—in a car that looks like a station wagon! Pricing starts at \$97,250 for an auto that can seemingly do everything.

Audi S4

If you'd like to fly on your daily commute but stay under the radar, Audi's new, but evolutionarily styled S4 is the perfect Q-ship for you. The all-wheel-drive sport sedan is equipped with a turbocharged 354-hp 3.0L V6, and it will compress you against its massaging sport seats, reaching 60 mph in 4.4 seconds. The Audi's interior design recalls the much more expensive R8 V10, with the technology to match. An eight-speed automatic is the only transmission on offer, as the manual option has been dropped. If you don't mind that, the S4 is a lot of car for the starting price of \$51,875.



Dodge Challenger SRT Demon

Next Car?



Porsche Panamera Sport Turismo

Land Rover Range Rover Velar

Land Rover now has added a fourth Range Rover to its lineup, with the medium-sized Velar slotting in between the Evoque and the Range Rover Sport. Range Rovers have come a long way from their utilitarian origins, and the Velar shows off the cutting edge of what the British automaker sees as its unique formula of luxurious practicality and artful design. The five-passenger vehicle is the most aerodynamic Land Rover ever with a 0.32 Cd, which should help fuel economy, and even has optional non-leather sustainable seating materials. Pricing starts at \$50,895 and a selection of four- and six-cylinder powertrains is available, including a diesel.

Lincoln Navigator

In the full-size luxury SUV market, if you want to buy American, you've had

two choices: the Cadillac Escalade and the Lincoln Navigator. For some years, it seemed as if the Cadillac was pulling away, leaving the Navigator looking a bit stale, but the Lincoln flagship has suddenly come back hard and fast.

The all-new Navigator's aluminum sheet-metal styling is refreshingly distinguished with a more premium look, but the plush interior is where Lincoln's effort really shows, with beautiful detailing, materials, and technology. Lincoln has also spent a lot of time making sure the interior is quiet, with new passive and active technologies in place. A turbocharged 3.5L V6 engine derived from the Ford Raptor delivers 450 hp. This Navigator starts at \$74,000 and offers a new vision of American luxury as Lincoln continues to reinvent itself. **BJT**

Ian Whelan (iwhelan@bjonline.com) is BJT's video producer and a longtime auto enthusiast.



Audi S4



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Sri Lanka

On an island nation off India's southeast coast, our correspondent finds excitement, serenity, and bad driving.

by Chris Allsop





A vacation along Sri Lanka's southern coast has much to recommend it—assuming you survive the roadways. Never have I known a people so keen to pass on blind hills, across lanes clogged with buzzing scooters, oblivious livestock, and speeding construction trucks. And that's when they're not swerving to avoid the indigenous peacocks.

Even where the roads end, the baffling behavior continues. Why was my safari jeep now traveling in reverse, when previously we'd been moving forward?

I turned to my 20-something animal spotter, Lahiru, for answers.

A blank look appeared from beneath his boy-band haircut. "It's one-way," he explained.

A little rough around the edges is old Sri Lanka, especially here in the south where the new (and only) highway runs out and stray dogs chase ambulances through crowded villages. But this tropical pendant dangling from the Indian

subcontinent is in the process of finding its feet after the devastation wrought by the Indian Ocean tsunami in 2004 and the 2009 conclusion of its 26-year civil war.

You wouldn't know it from the faces of the people here, though. The men selling washer-dryers in duty free at Bandaranaike International Airport wear smiles beneath their thick moustaches, and the enthusiastic young guides, like Lahiru, grin as they jostle for day passes to the national parks. Tourism figures broke records in 2016, and Sri Lankans' upbeat demeanor suggests awareness that change is in the air.

If so, the number of visitors is bound to keep increasing, as this island nation—whose enticing contradictions Paul Theroux distilled in his travel classic, *The Great Railway Bazaar*—is an extraordinary destination. Slightly larger than West Virginia, Sri Lanka packs in ancient temples rising from a green carpet of jungle; superb safari opportunities; honeymoon-perfect, white-sand beaches; and some of the finest (and hottest) curries in the world.



CHRIS ALLSOP

While the entire island is worth exploring, most high-end tourists stay in the vibrant western capital, Colombo, or flock to the sparkling surf of the eastern beaches. The sleepy south, though, is beginning to open up to the luxury market. It offers the island's most clement weather, which combines with cool ocean breezes to dispel mosquitoes and mugginess.

Number one on the agendas of many visitors to the south coast is the UNESCO World Heritage Site of Galle—an evocative reminder of Sri Lanka's role in the colonial Indian Ocean spice trade. This fortified city, built by the Dutch on a stout promontory and bordered by the ocean on three sides, is a piece of living history. It's easy to lose yourself in its winding streets, ducking into artisan shops to witness laksha (lacquer work) artists applying their craft or stepping out of the way of passing tuk tuks (three-wheeled taxis).

If you're in time for breakfast, seek out an egg hopper (a bowl-shaped pancake made of coconut milk batter). For lunch, try sticky jackfruit curry and smoky brinjal moju (eggplant pickle). Douse the aftereffects of the effervescent chili with a scoop of jaggery (coconut blossom sugar) ice cream for dessert.

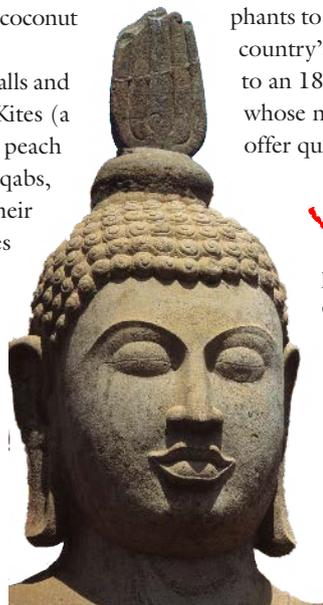
Take time to ascend to the fortified walls and their park-like green spaces for sunset. Kites (a national obsession) trail color across the peach sky, and the sea wind tugs at saris and niqabs, while the city's skinny youth dangle their legs off the towering walls and waves crash into the red stone foundations below. Galle projects an irrepressible spirit, and a lack of self-consciousness despite a fairly high-functioning tourist economy, most colorfully demonstrated by the snake charmer who moodily rubbed his fingers together as I aimed my camera at him.

To head east from Galle is to travel into a quieter, more laid-back stretch of coast. Rice paddies and palm

groves are fringed by wonderful beaches. (The village of Mirissa is home to perhaps the most picturesque of these.) Travel farther east, and you'll find the low-key vibe suddenly arrested at the port of Hambantota, the site of one of the country's most ambitious urban construction projects, involving a new international airport, a new port, and the incomplete motorway. When the former president (who happens to hail from this neck of the woods) lost his position in 2013, the new president brought the development to a halt.

It's not an ideal set of circumstances for the Shangri-La Hambantota Resort and Spa, an outpost of five-star luxury in the southeast that opened last June, but with the Hong Kong-based Shangri-La Group expected to be the country's largest foreign investor over the next few years, the project isn't likely to remain on hold for long. Constructed within the 1,460 acres of a former palm plantation, the sprawling property nudges up to seafront where—as my hotel guide informed me on our bike excursion to a

Buddhist temple—they used to transport elephants to Egypt. The family-friendly resort is the country's premium golfing destination, thanks to an 18-hole, Rodney Wright-designed course whose narrow fairways and devilish crosswinds offer quite a challenge.



You won't get to swim in the sea at Shangri-La, as the resort has pitched its luxury tent on a tumultuous stretch of water. But the beach is beautiful. I descended from the property's manicured lawn, past the roiling wall of cacti sprouting mango-yellow blooms, to find myself standing on shifting bronze and amethyst sands. The churning surf sent a salty mist up the steep beach and into the palm groves; through it a Buddhist stupa on a hill was framed against the sky.

Traveler Report Card

ACCOMMODATIONS (B+):

Perfect for families, the sprawling Shangri-La Hambantota is comfortable and spacious, if somewhat uninspired in its decor. The 300 comfortable rooms are fitted out with Ceylon teak and imported Emperador marble. The hotel's Chinese architecture is accented with Sri Lankan elements such as 400-year-old tiles imported from nearby Galle, while massive Balinese copper cauldrons add a tertiary layer to the aesthetic that dominates in the resort's Ayurvedic spa, Chi. The Sunset Pool is adults-only. If you're staying within the fortified walls of Galle, head for the Amangalla Hotel for a dose of colonial luxury. Like the Shangri-La, the Amangalla offers Ayurvedic treatments in its well-appointed spa.

CUISINE (A):

Shangri-La Hambantota offers four excellent restaurants (not including the private Chef's Table). Bojunhala is the all-day culinary epicenter, delivering superb Southeast Asian, European, and Sri Lankan buffets. Ignore the anemic pizzas as you enter and make for the outstanding native cuisine. The Amangalla's in-house restaurant is also excellent, with a broad offering, as well as cooking classes. Just eight kilometers east of Galle is Wijaya Beach Restaurant, which offers superb curries and splendid Indian Ocean views.

ACTIVITIES (A+):

In-resort activities for both adults and kids are many and varied. Options include the Rodney Wright-designed golf course, walks on the beach, and just immersing yourself in the infinity pool, listening to the chatter of the parrots and miner birds over the cannon shot of the waves. The Amangalla, which offers a signature afternoon tea on its shady veranda, helps to arrange tours of the city. Kataragama is another not-to-be-missed cultural excursion on the south coast, and safaris are easy to organize through your hotel or local tour operators.

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Walking down the beach, I watched fishermen, intent on lobster, launching long boats into the choppy water. The scene conjured up a small-scale-version of *The Great Wave off Kanagawa*, the famous Japanese woodblock print, with the new harbor wall serving as a stand-in for Mount Fuji.

Drive east from Hambantota for 20 minutes and you arrive at Bundala National Park, a wetland famed for its bird life, and a winter home for thousand-strong flocks of greater flamingo. You'll also find elephants and crocodiles here.

Another 40 or so minutes past Bundala, you pull up to the gates leading into Yala National Park. Probably the country's best-known safari destination, it is renowned

for having the highest density of (unusually large) leopards in the world. Despite our rising at an hour when the velvety predawn sky was the indigo of a peacock's neck, we arrived at the park entrance to discover about 10 jeeps lined up there before us. These had probably traveled from Tissa, a lakeside town about half an hour from Yala. Not only well positioned for access to the parks, Tissa is for many a jumping-off point to explore the magnificent holy Buddhist town of Kataragama, which dates back to at least the first century B.C.

Once inside the park, I found out that its safari reputation is well deserved, and that Yala is worth the trip despite the congestion. After only two minutes, we encountered a leopard. It nonchalantly traversed the dusty track about 20 feet in front of our jeep and melted away into the brush. What a thrill. Crocodiles next, slumbering in water holes; watchful hawk eagles posing in trees; and the impressively plumed jungle fowl, Sri Lanka's national bird, among many other beasts. And then we began the inexplicable reversing for five minutes the wrong way down a one-way road with only Lahiru's innocent, if vacant response, for reasoning.

But when the reversing finally came to a halt, I found myself almost close enough to a full-grown male elephant to reach out and wipe away the tears streaking its rumpled cheeks. The rough and the smooth marry up charmingly in southern Sri Lanka, which makes now—before the residents add some polish—such a special time to visit.

EJT

The U.K.-based **Chris Allsop** (callsop@bjtonline.com) has contributed to the *Guardian*, the *SundayTimes Travel Magazine*, and Yahoo!. Allsop covered his own expenses for his trip to Sri Lanka.

Traveler Fast Facts

WHAT IT IS:

An island country of some 20 million people off the southeast tip of India, Sri Lanka has an ancient history as a trading crossroads in the Indian Ocean.

CLIMATE:

Sri Lanka is a tropical country that receives two monsoons annually. The south coast is the driest region and the most clement weather is during the dry season between December and March, when daytime temperatures average 79 to 86 degrees F. Humidity averages around 80 percent throughout the year.

GETTING THERE:

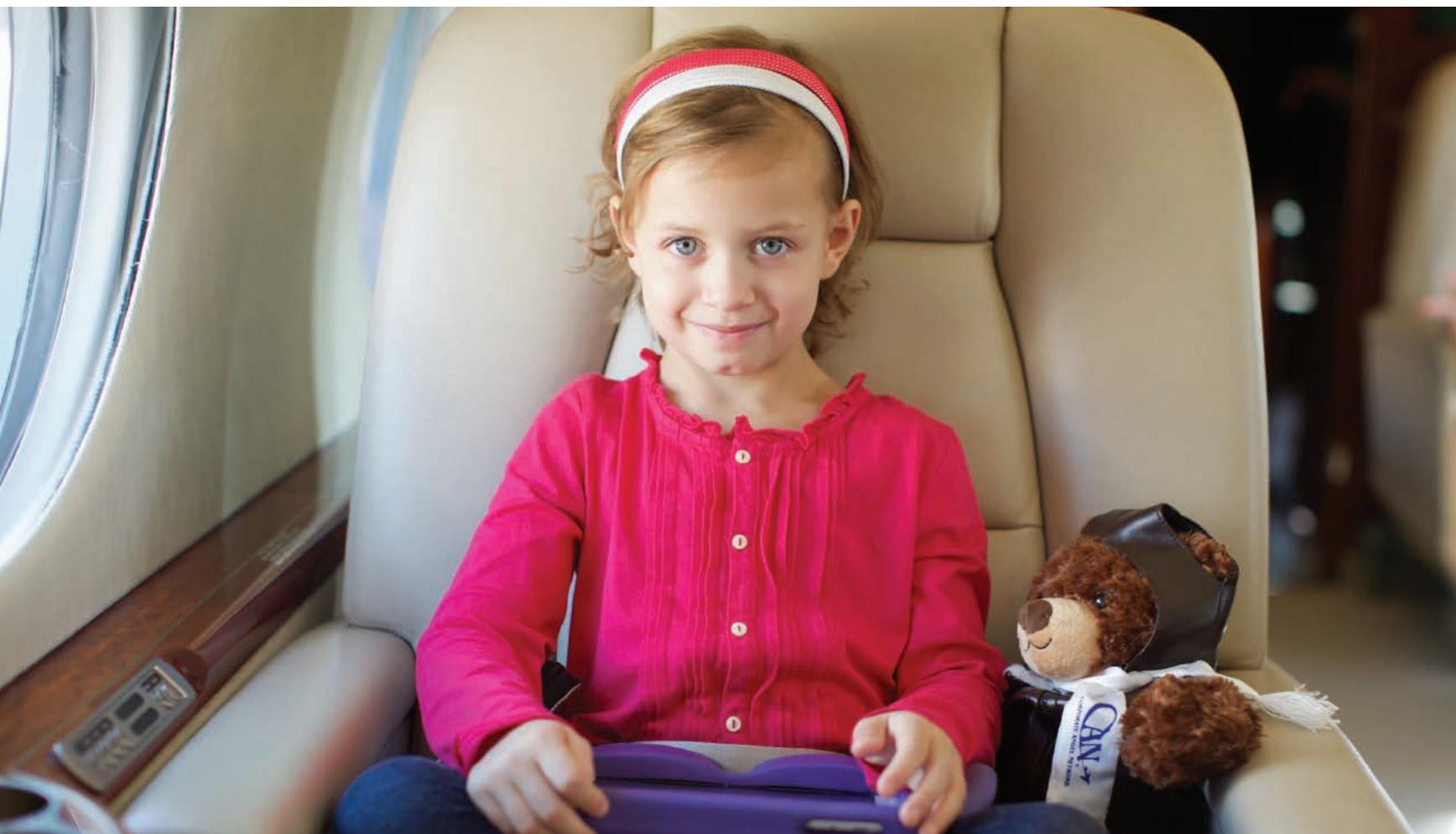
Colombo Bandaranaike is the country's main international airport. You can charter a private flight through Cinnamon Air to reach Mattala Rajapaksa International Airport on the south coast.

WHAT TO KNOW BEFORE YOU GO:

Visas, known as Electronic Travel Authorizations, are required. You can purchase an ETA online for \$30 at srilankaetavisa.com. U.S. dollars are usually accepted in large hotels, but you should carry some Sri Lankan rupees for use elsewhere. Credit cards are widely accepted in areas frequented by tourists.



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TRAVELER CALENDAR

May 26–July 23

WHITE NIGHTS FESTIVAL

St. Petersburg, Russia. The season of the midnight sun is the perfect setting for this popular and diverse event featuring music, opera, ballet, film, and outdoor celebrations, Russian style. **Info:** mariinsky.us

June 8–11

LONDON ON-WATER 2017

St. Katharine Docks, London. Set on and alongside the Thames, this festival features over 400 yachts and boats plus a supercar showcase on the marble quay. View the America's Cup live from Bermuda, and satisfy all your nautical needs at the mariner's retail village. **Info:** londononwater.com

June 10

THE GLASS HOUSE 10TH ANNIVERSARY SUMMER PARTY

New Canaan, Connecticut. Enjoy a festive picnic, champagne, lawn games, an auction, music, and a world-premiere dance performance on the pastoral 49-acre grounds of the Philip Johnson-built historic home. **Info:** theglasshouse.org

June 12–18

U.S. OPEN

Erin Hills, Wisconsin. Erin Hills hosts for the first time as the world's greatest golfers compete for a trophy previously won by Tiger Woods, Arnold Palmer, and Jack Nicklaus. **Info:** usopen.com



June 20–24

ROYAL ASCOT

England. You can charter or fly your own helicopter to this thoroughbred race, a spectacle of fashion and style that is the social event of the season. **Info:** ascot.co.uk

June 30–July 15

MONTREUX JAZZ FESTIVAL

Montreux, Switzerland. Overlooking the spectacular shores of Lake Geneva, this event showcases a fusion of musical genres. Performers range from immortal jazz greats to emerging talents in hip-hop, acid jazz, techno, and African music. **Info:** montreuxjazzfestival.com

July 2–6

PARIS SPRING FASHION WEEK: HAUTE COUTURE

Paris. Whether you're in the market for a new frock or just admiring from afar, Paris Spring Fashion Week continues to offer some of the world's more exciting and exclusive events where sensational sewing is the star. **Info:** fashionweekdates.com

July 3–16

WIMBLEDON

London. The oldest tennis tournament in the world, Wimbledon is the only one of the four Grand Slam competitions still played on grass. Don't miss the best of the best in the major, junior, and invitational events to be held this year. **Info:** wimbledon.com



July 6–9

MARKET ART + DESIGN

Bridgehampton, New York. Set in the Bridgehampton Museum, this tightly curated art fair showcases presentations from top galleries, juxtaposed with dealers' and designers' works from around the world. **Info:** artmarkethampton.com

July 14–23

FESTIVAL NAPA VALLEY

Napa, California. Over 60 music, dance, and theater events, plus a world-class wine and culinary experience. **Info:** festivalnapavalley.org

For a long-range events calendar, please visit bjtonline.com/calendar.

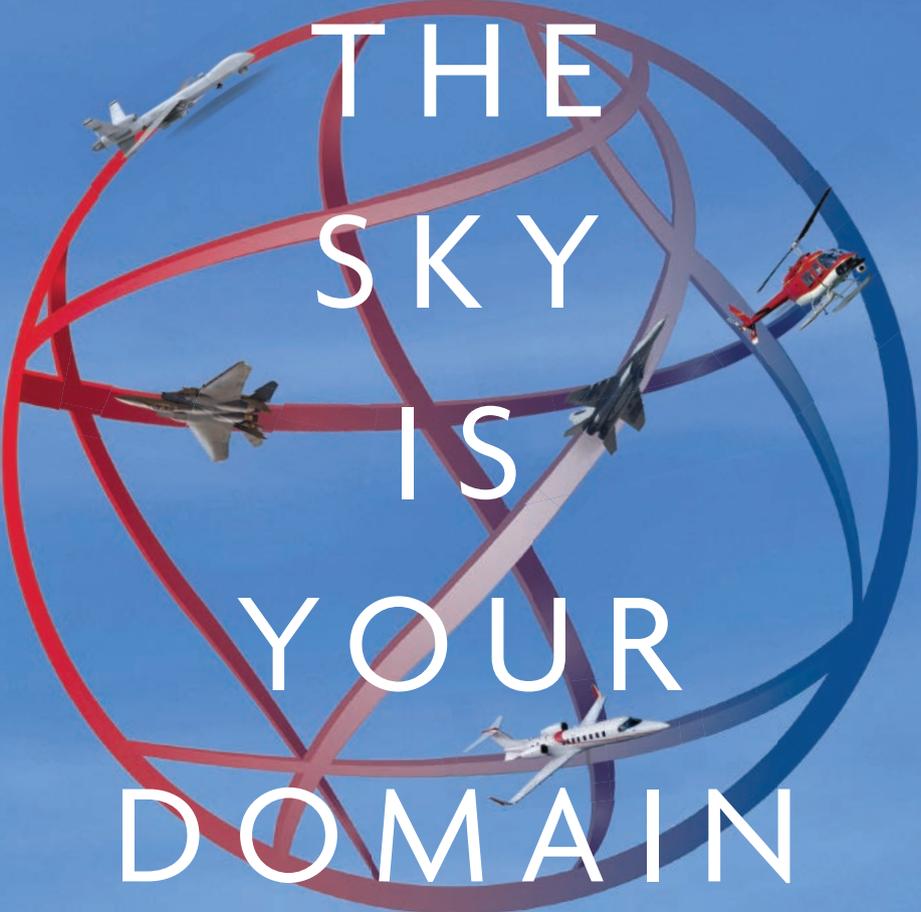
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Le Bourget, Paris. From electrifying air displays to the latest in aerospace and business aviation, there's nothing quite like this spectacular gathering—the largest and oldest of its kind—which takes place June 19 to 25. Our sister publication *Aviation International News* will provide daily coverage at ainonline.com. **Info:** siae.fr/en/ —Lysbeth McAleer





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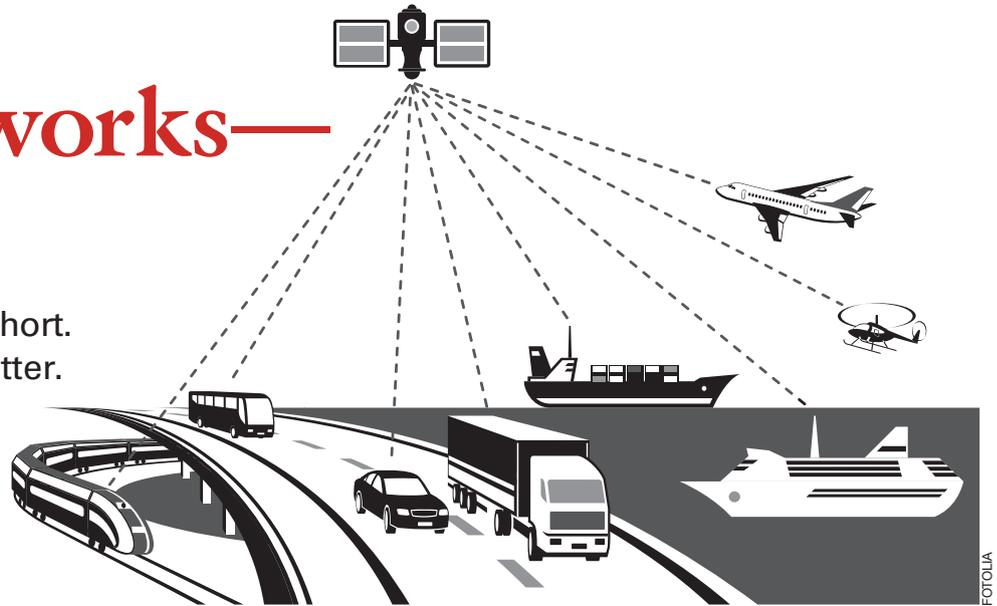
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How GPS works—or doesn't

In your car, the system can fall short. In an aircraft, it works much better. Here's why.

by Mark Phelps



The last thing you want your pilots to hear from a business jet's GPS navigator is "recalculating"—especially on a dark and stormy night. How is it that we trust our lives in the air to the same navigation system that can be so schizophrenic on the ground?

If you drive a car, you probably know the frustration of hearing that calm, pleasant voice telling you to "turn left" on a divided highway or to "make a U-turn, when possible" just after you've passed a sign that says "Next Exit, 34 Miles." But in its airborne role, GPS makes flying more reliable, efficient, and safe. And it forms the foundation of the NextGen platform that promises to transform the national airspace system. With a little understanding, the difference becomes clear.

The Global Positioning System used by both cars and airplanes has three elements: a receiver that employs satellite signals to locate where you are from moment to moment; a computer processor that interprets that information to determine direction and speed; and a database that tells you how to get from where you are to where you're going.

The receiver picks up transmissions from 24 satellites, each in its own orbit above the Earth. Those signals tell the receiver exactly what angle it is from a satellite. Picture a thread running from the satellite to the receiver. That's called a "line of position" and the concept dates back to when ancient navigators determined where they were by observing the angle of the

sun and stars above the horizon—the original GPS "satellites."

Knowing where you are in relation to just one GPS satellite might not help much. But if you stretch out the equivalent of those electronic threads to several of the 24 satellites, you can zero in on where they all converge. That's your position in space (including your altitude), and GPS can nail it to within the proverbial gnat's backside.

The processor then takes over. As you speed along, it measures where you are now...and now...and now, recording your exact location several times per second. From that data, it can calculate what compass direction you're heading. And by comparing distance traveled with the time elapsed, it knows how fast you're moving. Great stuff.

Your car's GPS uses the same satellites that aircraft employ, and its receiver reads the signals just fine. Even the computer processor in an inexpensive GPS is comparable to an aviation-grade system. So why does it sometimes have such trouble getting you to that new dry cleaner?

It's the database in the automotive GPS that falls short. And it has nothing to do with the quality of the hardware. The problem is that a car requires almost infinitely more complex data than an airplane.

Aircraft have to fly a carefully choreographed route only right after takeoff and just before landing. That's when they have to avoid hills, cell towers, and skyscrapers. And since airports are to airplanes what switching yards are to trains, traffic

control is critical, too. Especially in low visibility, every aircraft has to stay on the right track, and there are lots of them converging.

But taking off and landing usually represent just a few minutes out of a flight. The rest of the time, direct "airways" follow a series of straight lines between electronic waypoints that could be hundreds of miles apart. According to the FAA, our national airspace system includes 62,310 GPS waypoints. A waypoint can represent an airport, a navigation beacon, an intersection between two airways, or a strategic fix that's part of a safe instrument approach to an airport.

While 62,310 might sound like a lot, it's computer child's play compared with the almost infinite number of pinpoints needed to map out the U.S. roadway system. Think of every traffic light, one-way alley, and exact street address. And remember, the airplane needs only to fly from waypoint to waypoint in a straight line. The roadway database has to track every twist and turn in every highway and byway. No wonder your car's GPS sometimes gets "bewildered."

So, at least when it comes to GPS navigators, flying halfway across the continent can be a lot simpler than driving to Grandma's house once you land—especially if she lives on a blind cul de sac. **BJT**

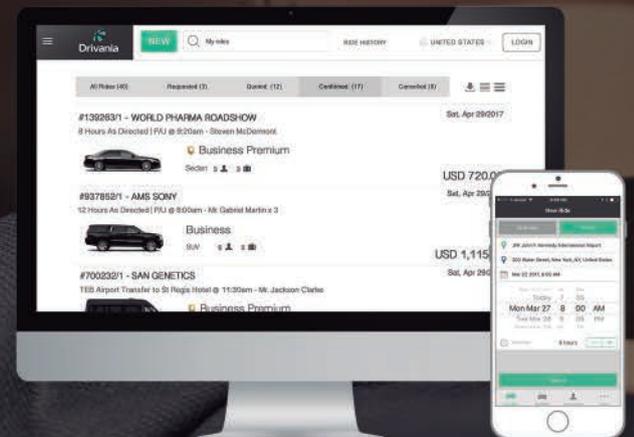
Mark Phelps (mphelps@bjtonline.com) is a managing editor at BJT sister publication *Aviation International News*.

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