they comply with the additional requirements and restrictions in appendix A to part 136.

§ 136.7 Passenger briefings.
(a) Before takeoff each pilot in command shall ensure that each passenger has been briefed on the following:
(1) Procedures for fastening and unfastening seatbelts;
(2) Prohibition on smoking; and
(3) Procedures for opening exits and exiting the aircraft.
(b) For flight segments over water beyond the shoreline, briefings must also include:
(1) Procedures for water ditching;
(2) Use of required life preservers; and
(3) Procedures for emergency exit from the aircraft in the event of a water landing.

§ 136.9 Life preservers for over water.
(a) Except as provided in paragraphs (b) or (c) of this section, the operator and pilot in command of commercial air tours over water beyond the shoreline must ensure that each occupant is wearing a life preserver from before takeoff until flight is no longer over water.
(b) The operator and pilot in command of a commercial air tour over water beyond the shoreline must ensure that a life preserver is readily available for its intended use and easily accessible to each occupant if:
(1) The aircraft is equipped with floats; or
(2) The airplane is within power-off gliding distance to the shoreline for the duration of the flight and each occupant is wearing a life preserver from before takeoff until the aircraft is no longer over water.
(c) Fixed floats or an inflatable flotation system is not required for a helicopter under this section if:
(1) The helicopter is over water only during the takeoff or landing portion of the flight, or
(2) The helicopter is operated within power-off gliding distance to the shoreline for the duration of the flight and each occupant is wearing a life preserver from before takeoff until the aircraft is no longer over water.

§ 136.11 Helicopter floats for over water.
(a) A helicopter used in commercial air tours over water beyond the shoreline must be equipped with fixed floats or an inflatable flotation system adequate to accomplish a safe emergency ditching, if—
(1) It is a single-engine helicopter; or
(2) It is a multi-engine helicopter that cannot be operated with the critical engine inoperative at a weight that will allow it to climb, at least 50 feet a minute, at an altitude of 1,000 feet above the surface, as provided in the Rotorcraft Flight Manual (RFM).
(b) Each helicopter that is required to be equipped with an inflatable flotation system must have:
(1) The activation switch for the flotation system on one of the primary flight controls, and
(2) The flotation system armed when the helicopter is over water and is flying at a speed that does not exceed the maximum speed prescribed in the Rotorcraft Flight Manual for flying with the flotation system armed.
(c) Fixed floats or an inflatable flotation system is not required for a helicopter under this section if:
(1) The helicopter is over water only during the takeoff or landing portion of the flight, or
(2) The helicopter is operated within power-off gliding distance to the shoreline for the duration of the flight and each occupant is wearing a life preserver from before takeoff until the aircraft is no longer over water.
(d) Air tour operators required to comply with paragraphs (a) and/or (b) of this section must meet these requirements on or before September 5, 2008.

§ 136.13 Helicopter performance plan and operations.
(a) Each operator must complete a performance plan before each helicopter commercial air tour, or flight operated under 14 CFR 91.146 or 91.147. The pilot in command must review for accuracy and comply with the performance plan on the day the flight is flown. The performance plan must be based on the information in the Rotorcraft Flight Manual (RFM) for that helicopter, taking into consideration the maximum density altitude for which the operation is planned, in order to determine: