PLAYBOY INTERVIEW: LEONA HELMSLEY

a candid conversation with the besieged billionaire hotel queen about her tax troubles, bad blood with trump and life as a bitch

The outdoor orchestra kicks up Eubie Blake's "I'm Just Wild About Harry" and she whirls onto the dance floor in white palazzo pants and a jungle-red organza blouse, her red-white-and-blue ostrich boa beckoning forward the kingpin of Manhattan real estate.

Harry Helmsley, rail-straight at 6'3", takes the birthday girl's hand and gamely shuffles his feet, though his once-agile dance form has succumbed to the torpor of the July Fourth heat and a history of small strokes.

With 80 guests settled onto the manicured back lawn of the couple's lavish Connecticut estate, Dunnellen Hall, the hostess sways, whispering into Harry's ear, "And Harry's wild about me... the heavenly blisses of his kisses, fill me with ecstasy...."

Tears fill her eyes.

Alas, the night—aglow with grandchildren, balloons and guest of honor Saudi financier Adnan Khashoggi, celebrating his recent acquittal—is bittersweet for a 70-year-old woman coming out of hibernation after five years of legal entanglements and personal misery. Harry, 81, returns to a festively decorated dinner table as Leona stands alone. "I love you. I love you," she whispers to him across the lawn, still crying. She turns away. The dance has ended.

The nightmare hasn't.

The "Queen of the Palace"—as she nicknamed herself in kitschy ads for the two dozen-plus Helmsley hotels still under her thumb-was guillotined on December 12, 1989: Found guilty on 32 counts of tax fraud, she was sentenced by Federal judge John M. Walker, Jr., to a four-year prison term, a \$7,100,000 fine and 250 hours of community service. She'd been charged with masterminding a scheme that allegedly billed Helmsley businesses for more than \$3,000,000 in furnishings for Dunnellen Hall-including a \$220,000 jade water buffalo, a \$130,000 stereo system, a \$1,200,000 pool enclosure, an \$800,000 red Spanish-marble dance floor, butlers' vests and servants' uniforms for \$11,055 and china and silver worth \$44,982-as well as personal items and services such as leg waxing, fur repair, hair rollers and a \$10.12 bra from Macy's. From 1983 to 1985, prosecutors claim, the Helmsleys had ducked close to \$1,700,000 in taxes.

During a ten-week trial, a parade of maids, contractors, disgruntled secretaries and former Helmsley executives told tales of a venomous sovereign—rude, arrogant and heartless. Symphonic headlines hyped the trial: "QUEEN KONG," "DRAGON LADY," "GREEDY, GREEDY," and "RHYMES WITH RICH." Vitriolic gloater Donald Trump took swipes, calling Helmsley "a vicious woman who destroyed the Helmsley name." ("I can't wait to read Trump's new book," she cracked in a re-

turn salvo, "especially chapter eleven!")

Helmsley herself, even with 120 accountants in her employ, begs incredulousness—not ignorance—of her crime. She handed all purchase invoices over to her accountants, she says, and trusted them to do their jobs. Furthermore, she adds almost in reflex, she and her husband paid close to half a billion dollars in taxes and have given \$143,000,000 to charity within fifteen years. Those figures, unfortunately, did not sway Judge Walker, who, at Helmsley's sentencing, ascribed her actions to "naked greed."

"Pleeease . . ." counters Helmsley bitterly. "Why would I try to cheat the Government? A million dollars to Harry Helmsley is like a

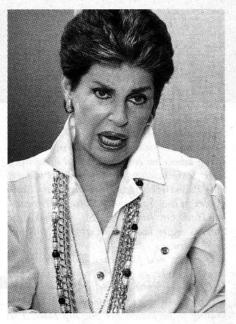
dollar to anybody else."

Believe it. Perched on the mountaintop of her husband's five-billion-dollar real-estateand-hotel kingdom—27 hotels in ten states still run by Leona, plus several hundred skyscrapers in Manhattan, including the Empire State Building—the Helmsleys bathe each month in a geyser of \$100,000,000, cash. To date, more than \$20,000,000 has been spent on legal fees.

Presently free on a whopping \$25,000,000 bail ("I pulled it out of my stocking"), Helmsley says she is fighting for her life. She has fired her defense attorney, Gerald A. Feffer, who called her "a tough bitch" in court, and hired Harvard celebrity lawyer Alan Dershowitz to



"There is a double standard: When a man loses his temper, he is aggressive; I'm a pushy bitch. A man is confident and authoritative; I'm conceited and power-mad. Were I a man, I would be termed an excellent executive."



"Donald Trump is a snake. He blew his horn so much everybody was waiting for this—because when things were good, he hit everybody. Now he doesn't have any money. If Ivana gets one million dollars, she'll be lucky."



PHOTOGRAPHY BY RANDY O'ROURKE

"At first, I wanted to model, but they told me I was too flat-chested. So I went to Woolworth's for a special bra, stuffed some cotton into it and went back a few weeks later. I got the job—twenty-five dollars a week."