

## \$8 Billion May Go to Dog Charities

**Leona Helmsley left instructions that say her charitable trust should benefit dogs.**

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Leona Helmsley, the late hotel magnate who made international news for bequeathing \$12 million to her Maltese Trouble, has reportedly directed her remaining fortune – now in a charitable trust and worth up to \$8 billion – toward the care and welfare of dogs.

The New York Times reported on Tuesday that Helmsley left a two-page “mission statement” that says her charitable trust should benefit dogs, according to two anonymous sources who have seen the document.

But the mission statement also includes a passage that says trustees may distribute Helmsley’s billions as they see fit, and the document wasn’t filed as part of her will or trust. “The statement is an expression of her wishes that is not necessarily legally binding,” says William Josephson, a lawyer and former head of the Charities Bureau for the New York State attorney general’s office.

But legal experts told The Times that laws favor adherence to a donor’s intent, and that it will be hard for trustees and state charity regulators to ignore Helmsley’s wishes.

The trustees could fulfill her goal of helping dogs by financing veterinary schools or research on canine diseases. A spokesman for the executors of Helmsley’s estate told The Times they did not want to comment on the statement because they were still working to determine the trust’s direction.

Helmsley died last year at the age of 87. Last month, Trouble’s inheritance was reduced to \$2 million by a Manhattan judge, who directed the remaining \$10 million to Helmsley’s charitable trust.