

101 private luxury suites for up to \$40,000...

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What does \$40,000 buy? If you're an average American, it's nearly your household income for a year.

If you're a well-heeled traveler, it's one night at the Hugh Hefner Sky Villa, a two-story, 10,000-square-foot hideaway with a \$700,000 cantilevered Jacuzzi that juts over the Las Vegas Strip, a rotating bed beneath a mirrored ceiling and around-the-clock butler service.

The Playboy-themed escape, which opened last fall at the Palms Casino Resort, is the most expensive of 101 hotel suites featured in a just-released annual survey by Elite Traveler, a magazine distributed aboard private jets and mega-yachts to readers with average household incomes of more than \$5 million.

Priced from \$1,500 a night and up, the 101 suites come with various perks, such as a private indoor lap pool, personal chef and use of a six-figure Maserati Quattroporte sedan, said Doug Gollan, editor in chief of the New York-based magazine.

Editors tapped 14 well-traveled celebrities, including Wimbledon champion Roger Federer and performers Kim Cattrall, Harry Connick Jr. and Cuba Gooding Jr., to help review the suites, which were judged on luxury, location, privacy and one-of-a-kind design.

Most of the U.S. hotels in the July/August Elite Traveler roster are in the West or Hawaii.

In last year's survey, the top-priced rooms cost \$25,000 a night. That bought (and still buys) the penthouse at the Setai hotel in Miami, with butler service and a private pool, and the Palms' Hardwood Suite, outfitted with half a basketball court, locker room and 95-inch-long (NBA-sized) bed.

The Hardwood Suite, said Palms spokesman Chris Walters, has hosted Dennis Rodman, George Clooney and Lindsay Lohan. And yes, Hugh Hefner has slept in his namesake villa.

The aging sultan of swank checked in for the suite's opening in October. And in March, accompanied by three girlfriends, he came back to celebrate his 81st birthday.

Not quite the Playboy Mansion. But close.