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Decadence: A concentration of wealth fuels demand for fancy hotel rooms, at sky-high prices

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

For the supersuites' guests, of course, price is no object.

"An amazingly huge concentration of wealth," Gollan said, is driving demand for fancy rooms and private jets.

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. "We have looked at all of them firsthand," Gollan said of himself and colleagues. "Being poor editors, we can't afford to stay in them. But many of the celebrities have."

It's getting harder to afford these digs if you're a mere mortal. In last year's survey, the top-price 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-size) bed.

Over the six years the magazine has searched out luxury suites for its Pure Decadence issue, Gollan has seen them get bigger and more expensive, following the mega-mansion trend. When they travel, the rich "want the comforts of their 30,000-square-foot home in Bel-Air or wherever," he said.

"Hollywood executives are especially drawn to those accommodations," said Palms spokesman Chris Walters, as are movie and TV stars, captains of big business and foreign royalty. Corporations use the suites for events, although most are booked for private stays.

Although Walters declined to name the royalty who have placed their heads on the suites' beds, he was willing to dispense pillow talk about celebrities.

The Hardwood Suite, he said, has been host to Dennis Rodman, George Clooney and Lindsay Lohan. And yes, Hugh Hefner has slept in his namesake villa.

Hefner checked in for the suite's opening in October. And in March, accompanied by three girlfriends, he came back to celebrate his 81st birthday, Walters said.

Not quite the Playboy Mansion. But close.