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Lawyer Pleads for Helmsley's Acquittal

By LEONARD BUDER

The chief lawyer for Leona Helmsley implored the jury yesterday to "end the long, terrible suffering of Mrs. Helmsley" and "let her walk out of this courtroom a free woman."

As Mrs. Helmsley struggled to hold back tears, the lawyer, Gerald A. Feffer, ended an eight-hour closing argument with an emotional appeal for her acquittal.

"You have the future of Mrs. Helmsley in your hands," Mr. Feffer told the jury in Federal District Court in Manhattan.

Mr. Feffer, who addressed the jury in his shirtsleeves, systematically sought to punch holes in the Government's case, often using sarcasm to underscore a point.

'Enemies Here to Pay Her Back'

Mrs. Helmsley, who appeared in particularly good spirits during a break — she chatted with and gave candy to the 10-year-daughter of a writer attending the trial — sometimes nodded in agreement as Mr. Feffer spoke.

Mrs. Helmsley, 69 years old, and her husband, Harry, 80, are accused of evading more than one million dollars in Federal income taxes from 1985 to 1988 by billing personal expenses to their hotel and real-estate companies. A judge later ruled that Mr. Helmsley was mentally unfit to stand trial.

Asserting that the prosecution's case lacked substance and was based largely on the testimony of former employees and others who disliked Mrs. Helmsley because of her abrasiveness, Mr. Feffer said:

"Mrs. Helmsley had a lot of enemies and these people came here to pay her back, no question about that. These people had an agenda and that agenda was to get her. If, in fact, she has abused or mistreated people, I beg you, ladies and gentlemen, to leave that decision for a higher authority."

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Mr. Feffer's closing argument was followed by that of Joseph R. Benfante, the lawyer for Joseph V. Licari, one of two former Helmsley executives who are on trial with Mrs. Helmsley.

The other defendant is Frank J. Turco, who is accused of helping in the tax fraud and conspiring to extort kickbacks from suppliers. His lawyer, William M. Brodsky, is to speak this morning. Judge John M. Walker Jr. is expected to instruct the jury sometime tomorrow, and deliberations are to begin late in the day.

Mr. Benfante said yesterday that Mr. Licari, former senior vice president and chief financial officer of Helmsley Enterprises Inc., did not aid in any tax fraud, if there was fraud. He said Mr. Licari was a respected, trustworthy employee who was Mr. Helmsley's Jimmy Cricket — his conscience.

Gesturing extensively and at times delivering one-liners like a stand-up comedian, Mr. Benfante frequently prompted laughs from the jury, the judge and Mrs. Helmsley.

Prompting Laughter in Court

When Mr. Benfante said that two prosecution witnesses had "lled through their teeth," Judge Walker told him his opinion was not relevant.

"I think after eight weeks they are beginning to know that," the lawyer said, motioning to the jurors as everyone laughed. Then, referring to one witness as a million-dollar accountant, Mr. Benfante said, "If he's worth a million, I'm worth 10 million." Again there was laughter.

Earlier, Mr. Feffer denied that Mrs. Helmsley had committed the crimes in the 41 counts brought against her.

He attempted to discredit testimony of a former housekeeper who said Mrs. Helmsley once told her, "We don't pay taxes. Only the little people pay taxes." The statement did not make sense, he said, because the Helmsleys paid \$57.8 million in Federal taxes from 1983 to 1985, the years covered in the indictment.

'Where's the Crime?'

As for charging clothing, underwear, cosmetics and other personal items to the Helmsley businesses, Mr. Feffer said Mrs. Helmsley, who became president of Helmsley Hotels in 1981, believed what she was doing was legitimate because she promoted the hotels and greeted guests. "She might be wrong — and I'm not saying she's right — but where's the crime?" he asked.

Mr. Feffer was particularly acerbic in attacking testimony on the extortion conspiracy charge, the most serious count, one that carries a maximum 20-year prison term. He ridiculed an assertion that Mrs. Helmsley accepted an envelope containing kickback money in the lobby of the Helmsley Palace Hotel in full view of those nearby.

"Who's kidding whom?" he asked.

Mr. Feffer also scoffed at testimony that a liquor salesman made kickback payoffs by check.

"I never heard of an extortion victim paying by check," the lawyer said.