

## Cases of Historical Interest In the Southern District of New York

### **United States v. Helmsley**

Judge John M. Walker, Jr.

A 47-count indictment charged defendants with conspiracy to defraud the United States and the Internal Revenue Service, tax evasion, filing false corporate and personal tax returns, and mail fraud. A separate indictment charged Leona Helmsley with conspiracy to commit extortion. On August 30, 1989, after a ten-week trial, Helmsley was convicted of conspiracy to defraud the U.S., tax evasion, filing false personal tax returns, and mail fraud. She was acquitted of extortion. Following an appeal, she was resentenced to 30 months' imprisonment. During sentencing, Judge Walker said to Ms. Helmsley, who was referred to in the press as the “Queen of Mean,” “I trust that the sentences today will make it very clear that no person, no matter how wealthy or prominent, stands above the law.” Future S.D.N.Y. Judge Cathy Seibel was a prosecutor in the case.



Artist: Jane Rosenberg



**225<sup>th</sup>** Anniversary  
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