

Why not forget all the bad stuff that happened in 2008 and start out the New Year fresh with a trip to Sin City? And remember that what happens in Vegas stays in Vegas, including your troubles, worries and your money. An older and more applicable motto for Sin City refers to its thousands of hotel rooms: if you have to ask, you can't afford it.



Vegas luxury is a relative thing. For instance, if you're a "whale", you can swim in a sea of indulgence at any one of the poshest penthouses in the most upscale resorts in town. A "whale", for those who aren't familiar with the term, is a loaded blackjack or roulette player who comes to town with a fat bankroll and can put as much as \$100,000 on each turn of a card or spin of the wheel. A whale's free suite in any of a dozen of the most luxurious hotels would list for from \$5,000 to \$50,000 a night.

Not only are the enormous rooftop suites comped (free) for as long as you're putting heavy money on the casino tables, but if you're a rich guy, so is everything ... and I mean everything ... else. Food and drink 24-7, girls, limo service, girls, spa, massage, girls and entertainment. Did I mention girls?

For regular well-heeled, but not quite so wealthy, people who come to Vegas and are prepared to spend some money, probably the most luxurious accommodations right now are at the Palms Resort. For a mere \$40,000 a night, you can occupy the brand new Hugh Hefner Sky Villa, an enormous individual apartment atop the hotel. It includes two bedrooms, formal dining room, study, living room, a massage room, Jacuzzi, sauna and a playground of a bed. It's round, electronically rotating and just below a large ceiling mirror. In that merry-go-round, you can

reach for much more than just the brass ring.

Before covering several of the other most luxurious hotels in Las Vegas, allow me to give some pertinent personal experience. Several months ago, this senior couple stayed at Harrah's there. It isn't quite up there in luxury with the new mega-resorts, but it's not a flea trap, as some of the older hotels on downtown Fremont Street have become these days. We were in town for a reunion with relatives, who stayed across the street in the Bellagio, on everyone's list as one of the swankiest resorts in Vegas.

We paid \$90 a night for a simple, but adequate room. They shelled out \$400 per 24 hours for their Bellagio mini-suite. Wandering around both, I found they were absolutely comparable in cleanliness, comfort and convenience. Of course, the Bellagio is at least one step up the Vegas food chain from Harrah's. Speaking of food, we joined them for dinner at one of Bellagio's restaurants. It was a great meal, featuring steak and all the trimmings, sexy dessert and a shared bottle of wine. We grabbed the bill, and it was more than \$900 for the four of us.

The next day, they joined us at the evening buffet at Harrah's. There were choices of fresh-sliced roast beef, chicken, turkey, ham and a dozen other main course selections, veggies and salads. There was a big display of desserts. We could take as much of everything we wanted ... seconds, thirds ... and the bill was \$100 for the four of us. Because it was a national holiday, we were each given a glass of champagne for free.

My point is that excessive luxury in Vegas is relative, and in my opinion, usually unnecessary, except for the money-heavy whales who need to show off. Additionally, when you shop the price of rooms, there are many variations that influence the price. Do you want a simple sleeping room or a penthouse suite?

If you visit Vegas on Friday or Saturday nights, your room rate is usually double what you'd pay Sunday through Thursday. When there's a big convention in town, and rooms are scarce, the price goes up another 100 percent or more. COMDEX (now Interop) brings in 200,000 attendees for its annual four-day convention.

Then, all prices go way, way up: hotels, restaurants, cabs, hookers and everything else. The next one is scheduled for May 17 - 21, at Mandalay Bay Convention Center, so it would be wise to make your reservations to avoid those crowded days and nights in Vegas.

We always enjoy Vegas, and any criticism we may have of Sin City may be based on our overwhelming jealousy of the whales. When we see them strutting around, blonde "escorts" on their arms, big fat cigars in their big fat faces, we always fantasize as to how they got so rich. Yeah, that one's an international arms dealer. That seven-foot dude was a first-draft pick for the NBA. That shifty-looking guy must be a high-quality Colombian cocaine distributor. That big bosomy blonde in black glasses is loaded with money because her rich daddy (natural or sugar) died and left her billions.

Only in Vegas would owners of one of the most luxurious resorts, Mandalay Bay, feel the necessity to build a hotel-within-a-hotel, the Four Seasons Las Vegas. It perches on the top five

floors of Mandalay Bay, and the average room charge is \$500 to \$3,500 a night. Mandalay Bay, true to its Caribbean theme, has the largest pool area in Vegas, including an expansive sandy beach and an artificial wave-maker where guests can actually ride surfboards.

Wynn Las Vegas debuted three years ago, and is one of the few authentically rated five-star resorts in town. While Mandalay Bay boasts surfing, Wynn has its own in-city golf course, complete with rolling hills. Just recently, in the face of a fading economy, either super brilliant or sadly stupid, owner Steve Wynn just opened a sister luxury hotel next door, called the Encore.

No list of luxury hotels for Vegas is complete without Caesars Palace. It was the first super-luxury resort on the Strip (Las Vegas Boulevard) when it went up 42 years ago. It is still a wonderful place, not only because of its magnificent rooms and suites, but Caesars is a city unto itself. It has the largest shopping mall in Vegas, all designed as if it were a Roman forum, with the ceilings constantly turning colors to simulate dawn, day and sunset. If you saw the movie, "Rainman", it's where Tom Cruise and his brother, portrayed by Dustin Hoffman, indulged in penthouse luxury.

According to Forbes Magazine, The Mansion at MGM Grand competes to be one of the most expensive hotels in the U.S. The list price is \$5,000 a night, although with influence, you can probably get it at a bargain \$4,000. The place is actually a one-bedroom villa, with its private indoor pool and wrap-around, floor-to-ceiling windows that provide a wonderful view of Vegas, night and day.

You can't go wrong in finding luxury in Las Vegas hotels. Well, not unless you really want to and can pay for it.