The news out of New York City has to do with Leona Helmsley, a woman whose name (plastered all over Manhattan) became synonymous with the materialistic excesses of the 1980s. Helmsley, who died last August, still manages to make the news — this time with regard to her instructions concerning the multi-billion dollar trust she left behind. Her instructions: The entire trust is to be spent on dogs. Billions of dollars.

Leona Helmsley became a presence in the news and the media through her involvement in the management and promotion of the many properties held by her husband, the late Harry B. Helmsley, who built a legendary fortune in New York real estate. Their many holdings included New York’s prestigious Helmsley Palace Hotel, for which Leona did her own television advertisements as the “queen” who stood guard over her palace.

As it happened, she was later to go to prison for massive income tax evasion. The media coverage of her fall was ruthless and savage, and there appeared to be few tears. To the contrary, reports emerged in the media and in the course of her federal trial that revealed her to be, if anything, more ruthless and savage than the media coverage.

As The New York Times explains, she “was best known for her sharp tongue and impatience with humanity.” Further, “for many Americans, she later became a symbol of unbridled arrogance and belief in entitlement.”

Well, she is about to become a symbol of something else — someone who hated humanity so much that she has instructed that her billions be spent on dogs.

Here is how The New York Times explains the issue in today’s edition:

Her instructions, specified in a two-page “mission statement,” are that the entire trust, valued at $5 billion to $8 billion and amounting to virtually all her estate, be used for the care and welfare of dogs, according to two people who have seen the document and who described it on condition of anonymity.

It is by no means clear, however, that all the money will go to dogs. Another provision of the mission statement says Mrs. Helmsley’s trustees may use their discretion in distributing the money, and some lawyers say the statement may not mean much anyway, given that its directions were not incorporated into Mrs. Helmsley’s will or the trust documents.

“The statement is an expression of her wishes that is not necessarily legally binding,” said William Josephson, a lawyer who was the chief of the Charities Bureau in the New York State attorney general’s office from 1999 to 2004.

Still, longstanding laws favor adherence to a donor’s intent, and the mission statement is the only clear expression of Mrs. Helmsley’s charitable intentions. That will make the document difficult for her trustees, as well as the probate court and state charity regulators, to ignore.

There is one additional aspect of the story that deserves attention. According to sources who claim to have seen the document and know of its development, the trust was originally designed to “help indigent people” as a first goal, with the welfare of dogs a secondary goal. In 2004 she deleted the first goal.
The legal issues are unsettled, but an earlier will, involving a much smaller portion of the estate, was probated with her Maltese “Trouble” receiving a $2 million trust fund (Helmsley had set it at $12 million). The paper reports that news of that trust fund set off death threats against the dog. The canine is now protected at a cost of $100,000 per year.

The coverage in *The New York Times* reflects the judgment that this is a grotesque misuse of funds. Millions of Americans are sure to recoil in revulsion at this woman’s wishes — even considering her priorities warped, weird, and immoral.

But why? For the simple reason that we really do know that human beings are not mere animals. This moral judgment is part of creation itself, and it is a powerful moral intuition. We really do know that feeding fellow human beings is more important than feeding dogs, and that care for humans should take precedence over care for animals.

The biblical worldview honors animals as creatures in whom the Creator takes pleasure and in whose existence He is glorified. But human beings alone bear the image of God, and can know the Creator.

Confusion about this abounds. Radical animal rights activists claim no moral distinction between human beings and other creatures. Spain proposes to give apes and other “hominids” legal rights. Professor Peter Singer of Princeton University argues that some domestic animals such as cows and pigs should be granted moral preference over human infants in some situations. Scientists grounded in a naturalistic worldview are more and more hard pressed to define just what makes humans unique as a species. Leona Helmsley is not alone in her confusion.

Dogs can give humans so much pleasure. Our home includes a relatively unintelligent but totally charming beagle named Baxter. As a boy, I found that the wagging tail of a dog was irresistible as a sign of friendship. As a rule dogs make few demands, crave human companionship, and love to be happy. What’s not to like?

But anyone who thinks that a dog is as morally significant as a human being is lacking in moral judgment. If this were not the case, *The New York Times* would have buried this story in its legal notices.

The case of Leona Helmsley — whatever the eventual outcome of legal battles ahead — makes this point with absolute clarity. Her worldview had, quite literally, gone to the dogs.