

# **Clinical Forensic Financial Dossier: Capital Flow Loops, DAF Intermediaries, and Foreign Influence Channels of the Vine & Fig Tree Network**

## **Forensic Analysis of the Primary Intermediary Conduit**

The "Vine & Fig Tree" network is constructed around a dual-entity clearinghouse structure designed to receive, pool, and reallocate tax-exempt capital. The apex domestic conduit of this network is Vine & Fig Tree Institute I Inc, registered as a New York-based 501(c)(3) public charity under EIN 99-2090467. Incorporated in 2024, the Institute reported total revenues of \$3,001,041 for the fiscal year ending December 2024. Despite the scale of its capitalization, the Institute operates with zero full-time employees, declaring its primary activities as research, digital monitoring, and the creation of technology-based tools to combat antisemitism and promote civic cohesion.

The primary recipient of the Institute's outbound capital is its direct sister organization, Vine & Fig Tree Fund Inc, registered under EIN 99-2100887. This secondary entity was granted tax-exempt status in February 2025. During the 2024/2025 filing periods, the Institute transferred \$850,000 to the Fund, representing 100% of the Institute's outbound grantmaking activities. Both entities are headquartered at the same address: 207 West 25th Street, 9th Floor, New York, NY 10001.

The corporate board of both entities is perfectly aligned, establishing a closed administrative circle. The primary officers directing these transactions are M. Michael Davis, W. Weston Edwards, and A. Ari Gontownik. Gontownik brings professional financial-structuring expertise to the network, serving as a principal at Harspring Capital Management LLC, a New York-based private investment firm. The alignment of Gontownik's corporate-finance background with the non-profit clearinghouse structure indicates a deliberate attempt to apply institutional asset-management strategies to private philanthropic advocacy.

From this centralized NY conduit, the Vine & Fig Tree Fund Inc reallocates capital to targeted downstream operational entities. The primary recipient of the Fund's capital is the Adir Challenge Foundation (Hoboken, NJ; EIN 99-0583740). In 2024, the Vine & Fig Tree Fund Inc transferred \$741,700 to the Adir Challenge Foundation, which represents approximately 7% of Adir's historical funding base. Adir is directed by Morielle Lotan and is dedicated to developing educational technology, such as the "GameChangers" high school and college workshop, which works in partnership with the Holon Institute of Technology (HIT) to design AI and gamified moderation tools to combat online hate.

Beyond the Adir Challenge Foundation, the Vine & Fig Tree Fund Inc serves as a vital funding node for other prominent domestic advocacy groups. In 2024, the Fund distributed \$250,000 to the Combat Hate Foundation (Moundridge, KS) and \$100,000 to the Merona Leadership Foundation (Encino, CA). Furthermore, the Fund allocated \$100,000 in operating support to the Philos Project, a pro-Israel advocacy group that historically received major funding from the Marcus Foundation and Vanguard Charitable. By positioning the dual-layered Vine & Fig Tree

structure between anonymous DAF contributors and active advocacy groups, the network's financial architects effectively sever the direct link between the origin of the wealth and its deployment in targeted digital influence operations.

## **Donor-Advised Fund Ingress, Egress, and Obfuscation Dynamics**

To completely decouple the identity of high-net-worth ultimate beneficial owners (UBOs) from downstream political and social advocacy, the Vine & Fig Tree network routes capital through major national donor-advised fund (DAF) sponsors. A DAF allows a donor to make an irrevocable, tax-deductible contribution to a public charity sponsor—such as Vanguard Charitable, Donor Advised Charitable Giving (Schwab), or DonorsTrust Inc.—which assumes legal ownership of the assets. The donor maintains advisory privileges to recommend downstream grants. When these grants are distributed, the public IRS filing identifies the DAF sponsor as the funder, leaving the individual UBO entirely off the public record.

This mechanism is deployed extensively to capitalize the Combat Hate Foundation and the Merona Leadership Foundation. Donor Advised Charitable Giving, Inc. (operating as DAFgiving360 and formerly known as the Schwab Charitable Fund) is one of the largest providers of these services. Schwab has routed \$200,100 (2022), \$160,360 (2021), and \$115,100 (2023) to the Combat Hate Foundation.

Vanguard Charitable has similarly functioned as a primary egress conduit, routing \$305,000 in 2024, \$140,000 in 2022, and \$130,000 in 2021 to the Combat Hate Foundation, alongside \$175,000 in 2024 to the Merona Leadership Foundation.

The third-party intermediary, DonorsTrust Inc., plays a more specialized role as a strategic funding vehicle. DonorsTrust specifically markets itself as a fiscal sponsor and incubator for start-up advocacy organizations awaiting formal IRS tax-exempt status, allowing them to begin operations immediately while shielding early-stage capitalization. DonorsTrust has routed significant capital to the Merona Leadership Foundation, distributing \$200,000 in 2024 (specifically targeting the Soldiers Save Lives initiative), \$125,000 in 2023, and \$100,000 in 2022.

This systematic routing is further insulated by the Jewish Communal Fund (JCF) of New York, the nation's largest Jewish donor-advised fund. JCF works in close coordination with the UJA-Federation of New York, utilizing its Special Gifts Fund to award millions of dollars in communal and emergency grants, which are pre-screened and directed with UJA-Federation assistance. JCF has funded downstream targets within this network, including the Adir Challenge Foundation and the Merona Leadership Foundation, which received \$61,000 in 2024 in furtherance of its tax-exempt purposes.

The systemic importance of these DAF platforms in shielding conservative and pro-Israel advocacy organizations was highlighted during a high-profile legal dispute in April 2026. Following a controversial federal indictment of the Southern Poverty Law Center (SPLC) regarding payments to confidential informants, Vanguard Charitable, Schwab Charitable, and Fidelity Investments Charitable Gift Fund restricted or halted their outbound grants to the SPLC. This prompted a coalition of sixteen state attorneys general, led by New York Attorney General Letitia James, to issue a warning to these DAF sponsors, cautioning that restricting donor-directed payments risked undermining donor intent and weaponizing administrative power against non-profit advocacy groups. This conflict underscores the immense leverage that DAF sponsors hold over the financial lifelines of active advocacy groups, as well as the political

sensitivities surrounding their outbound grantmaking operations.

## Transactional Tracking and Comparative Capital Matrices

The complete flow of capital from private family foundations, through intermediaries, and into the active downstream nodes is detailed in the comparative matrices below. These tables isolate the specific transaction dates, amounts, and declared programmatic purposes of the capital loops.

**Table 1: Originating Bedrock Foundation and DAF Intermediary Inflow Matrix**

Originating Wealth Source / UBO	Intermediary Conduit / DAF	Outbound Downstream Recipient	Fiscal Year	Amount (USD)	Primary Declared Purpose	Citation
Robert M. Beren Family Foundation	Beren Sea Foundation	Combat Hate Foundation	2024	\$2,775,000	General / Combat Antisemitism	
Robert M. Beren Family Foundation	Beren Sea Foundation	PEF Israel Endowment Funds	2024	\$1,100,000	Beren-Galila Initiative	
Israel Henry Beren Foundation	Beren Sea Foundation	Combat Hate Foundation	2024	\$500,000	Combat Antisemitism Movement	
Adam E. Beren (Berexco LLC)	Beren Sea Foundation	Combat Hate Foundation	2023	\$3,592,222	General / Combat Antisemitism	
Adam E. Beren (Berexco LLC)	Beren Sea Foundation	Combat Hate Foundation	2022	\$3,125,000	General Operating Support	
Robert M. Beren Family Foundation	Direct Allocation	UJA-Federation of New York	2024	\$2,500,000	In Memory of Robert M. Beren	
The Milstein Family Foundation	Direct Allocation	Merona Leadership Foundation	2023	\$100,000	General Use / Impact Forum	
The Milstein Family Foundation	Direct Allocation	Merona Leadership Foundation	2022	\$100,000	General Use / Impact Forum	
Anonymous DAF Benefactors	Vanguard Charitable	Central Fund of Israel	2024	\$3,353,601	Exempt Purpose Support	

Originating Wealth Source / UBO	Intermediary Conduit / DAF	Outbound Downstream Recipient	Fiscal Year	Amount (USD)	Primary Declared Purpose	Citation
Anonymous DAF Benefactors	Vanguard Charitable	Combat Hate Foundation	2024	\$305,000	Recipient's Exempt Purpose	
Anonymous DAF Benefactors	Vanguard Charitable	Merona Leadership Foundation	2024	\$175,000	Recipient's Exempt Purpose	
Anonymous DAF Benefactors	Schwab Charitable (DAFgiving360)	Central Fund of Israel	2024	\$1,968,124	International / Foreign Affairs	
Anonymous DAF Benefactors	Schwab Charitable (DAFgiving360)	Combat Hate Foundation	2022	\$200,100	Public, Societal Benefit	
Anonymous DAF Benefactors	DonorsTrust Inc.	Merona Leadership Foundation	2024	\$200,000	Support for Soldiers Save Lives	
Anonymous DAF Benefactors	DonorsTrust Inc.	Merona Leadership Foundation	2023	\$125,000	General Operations	
Anonymous DAF Benefactors	DonorsTrust Inc.	Merona Leadership Foundation	2022	\$100,000	General Operations	

**Table 2: Downstream Recipient Financial Statement and Asset Profile**

The operational targets within this network maintain highly disparate financial footprints, ranging from lean technological incubators to heavily capitalized, state-aligned lobbying vehicles.

Downstream Recipient Entity	EIN	Headquarters Location	Primary Officers & Trustees	Total Assets (FY 2024)	Total Revenue (FY 2024)	Outbound Giving / Expenses	Primary Operational Focus	Citations
<b>Beren Sea Foundation</b>	46-0800568	Wichita, KS	Adam E. Beren, Nancy T. Beren, Julie Beren Platt	\$11,437,273	\$15,122,534	\$4,225,588 (Giving)	Private foundation clearinghouse	
<b>Combat Hate Foundation</b>	84-2208774	Moundridge, KS	Donna Stucky, Mikhail Galperin, Elan Carr	\$1,859,706	\$9,857,892	\$11,943,380 (Expenses)	Combat Antisemitism Movement	

Downstream Recipient Entity	EIN	Headquarters Location	Primary Officers & Trustees	Total Assets (FY 2024)	Total Revenue (FY 2024)	Outbound Giving / Expenses	Primary Operational Focus	Citations
<b>Merona Leadership Foundation</b>	47-1603664	Encino, CA	Gila Milstein, Adam Milstein (UBO)	\$3,978,424	\$3,684,549	\$2,185,420 (Expenses)	Impact Forum & Virtually Israel	
<b>Vine &amp; Fig Tree Institute I</b>	99-2090467	New York, NY	M. Michael Davis, A. Ari Gontownik	(Not Rated)	\$3,001,041	\$850,000 (Giving)	Intermediary clearinghouse	
<b>Adir Challenge Foundation</b>	99-0583740	Hoboken, NJ	Morielle Lotan, M. Mark Donig	(Not Rated)	\$326,000	\$190,600 (Expenses)	Anti-hate education tech (GameChangers)	

## Bedrock Foundation Linkages and Ultimate Beneficial Ownership

Tracing the ultimate beneficial ownership of the Vine & Fig Tree network requires mapping the primary wealth generators that feed these intermediate structures. The capital loops are dominated by three major family foundation networks, each deploying distinct strategies to maximize domestic influence.

### The Beren Oil Dynasty and Berexco LLC

The single largest source of capital for the Combat Hate Foundation is the Beren family of Kansas, whose multi-generational wealth was generated in the oil and gas industry via Berexco LLC.

The primary coordinator of this capital flow is Adam E. Beren, a prominent Republican donor who was appointed to the United States Holocaust Memorial Council by Donald Trump in 2019. To insulate the family's direct giving, the Beren family routes its capital through a multi-tiered foundation structure. The Robert M. Beren Family Foundation (Wichita, KS; EIN 48-0990309) operates as the primary master trust, reporting total assets of \$551,228,394 in 2024.

In 2024, the Robert M. Beren Family Foundation transferred \$5,500,000 as a "General Fund" grant to the Beren Sea Foundation, following a \$4,500,000 grant in 2023.

The Beren Sea Foundation (Wichita, KS; EIN 46-0800568) is administered by Adam E. Beren, Nancy T. Beren, Amy A. Beren, and Julie Beren Platt, each of whom received \$250,000 in director compensation in 2022.

From this consolidated pool, the Beren Sea Foundation serves as the primary underwriter of the Combat Hate Foundation, donating a total of \$12,992,222 between 2020 and 2024 :

- **2024:** \$2,775,000

- **2023:** \$3,592,222
- **2022:** \$3,125,000
- **2021:** \$1,500,000
- **2020:** \$2,000,000

To maintain operational secrecy, the family utilizes Donna Stucky as an administrative proxy. Stucky serves as the Chief Financial Officer of Beren's oil company, Berexco. Simultaneously, she is registered as the president of the Combat Hate Foundation, the record-keeper for the Adam E. Beren Foundation, and the primary administrator of the Beren Sea Foundation. The Combat Hate Foundation was originally registered directly to Stucky's residential address in Moundridge, Kansas.

The Combat Hate Foundation uses this capital to fund the Combat Antisemitism Movement (CAM), which operates as a global coalition of city leaders and municipal programs. The foundation's executive director, Mikhail "Misha" Galperin, is compensated \$127,500 annually. The foundation also distributes capital to other active groups, including \$75,000 in 2022 to the Network Contagion Research Institute (NCRI) and \$15,000 to the International March of the Living.

When a left-wing publication, the *Jewish Worker*, attempted to publish screenshots in December 2019 exposing the direct financial ties between Adam Beren, Berexco, and the Combat Hate Foundation, the publication was forced by Twitter to delete the posts under threat of account suspension for "posting private information," demonstrating the high level of coordination used to guard the anonymity of the Beren capital loop.

## **The Milstein Family and the Merona Leadership Foundation**

Adam Milstein, a real estate investor, and his wife Gila Milstein, serve as the ultimate beneficial owners and key gatekeepers of the Merona Leadership Foundation (Encino, CA; EIN 47-1603664). Gila Milstein has historically served as the foundation's president.

The primary program administered by Merona is the Impact Forum, a highly coordinated, Los Angeles-based network of pro-Israel philanthropists who pool their resources to fund digital monitoring and anti-hate initiatives. In addition to the Impact Forum, Merona runs "Virtually Israel," a technology platform that uses virtual reality to showcase historical and geographical locations in Israel.

Merona has been criticized for funding highly aggressive online monitoring campaigns. According to 2022 tax filings, the Merona Leadership Foundation paid a direct salary of \$125,633 to Liora Rez, the executive director of StopAntisemitism, an organization that runs campaigns targeting individuals who express anti-Israel sentiment. In addition to Rez's salary, Merona provided approximately \$270,000 to cover StopAntisemitism's operating expenses, establishing Gila and Adam Milstein as the primary financial underwriters of the campaign's digital operations.

## **The Marcus Foundation**

The late Bernie Marcus, co-founder of Home Depot, directed the Marcus Foundation as a highly strategic, legacy-oriented funding vehicle. Unlike traditional charities, the Marcus Foundation prioritized funding large-scale, movement-building initiatives.

Shortly before his passing in early November 2024, Marcus authorized a legacy grant of \$60 million to RootOne, an initiative incubated at The Jewish Education Project that subsidizes travel to Israel for high school teens to prepare them to combat anti-Zionism on college

campuses. This brought the Marcus Foundation's total investment in RootOne to \$140 million, establishing the foundation as a critical pillar at the top of the youth advocacy pipeline. Beyond RootOne, the Marcus Foundation has been a major historical funder of the Philos Project, distributing \$1,000,000 in 2023, \$750,000 in 2022, and \$750,000 in 2021 to support its exempt purpose. This directly intersects with the downstream grantmaking of the Vine & Fig Tree Fund Inc, which contributed \$100,000 to the Philos Project in 2024, showcasing how multi-generational bedrock foundations and newly incorporated DAF intermediaries converge on the same target advocacy nodes.

## **Cross-Border Capital Networks and Foreign Influence Channels**

The domestic funding loops under review do not operate in isolation; they are systematically integrated with international partners, foreign government agencies, and offshore funding structures.

### **Voices of Israel Ltd. and the FARA Circumvention Strategy**

The primary international partner for the Combat Antisemitism Movement is Voices of Israel Ltd. (formerly registered under the names Kela Shlomo and Concert - Together for Israel), established in 2018 as a public benefit company (PBC) in Tel Aviv. Voices of Israel operates under a formal joint venture agreement with the State of Israel, led and administered by the Ministry of Diaspora Affairs and Combating Antisemitism (formerly the Ministry of Strategic Affairs). The joint venture is designed to enhance the image of Israel globally and combat online delegitimization by funding and coordinating international NGOs and public relations campaigns. In Kela Shlomo's early stages, the Israeli government pledged 120 million shekels (~28 million euros) to match donations from foreign philanthropists.

Leaked government emails in 2024 revealed that the creation of Voices of Israel/Concert as a non-profit PBC, rather than a direct state department, was a deliberate legal strategy. The explicit objective of this structure was to bypass the disclosure requirements of the United States Foreign Agents Registration Act (FARA). By routing state funding through a PBC and coordinating with domestic US 501(c)(3) partners like the Combat Hate Foundation, the Israeli government could direct and execute domestic influence campaigns in the United States without triggering mandatory FARA registrations.

This state-aligned entity is funded in part by the same US networks. According to the EU Transparency Register filings for the 2021 financial year, the Combat Antisemitism Movement declared a total budget of 2,060,000€, with its largest contribution coming from the "Beren Sea Foundation on behalf of anonymous," totaling 1,500,000€. Other notable contributors to this state-aligned program included Schwab Charitable (175,000€), Vanguard Charitable (140,000€), the Community Foundation of Greater Memphis (115,000€), and the Jewish Communal Fund of New York (80,000€). This demonstrates how domestic DAF accounts are used to route capital internationally to support foreign-government-aligned public relations networks.

### **The Central Fund of Israel as an Offshore Conduit**

The primary domestic tax-exempt conduit for routing capital to controversial overseas programs is the Central Fund of Israel (CFI), an American non-profit established in 1979. CFI raised

\$244,179,017 in historical grants from 845 domestic funders, claiming to distribute 100% of its donations directly to over 500 charities in Israel.

Historically, CFI served as a primary funding vehicle for Kela Shlomo/Concert during its FARA-circumvention operations. In 2017, the Central Fund of Israel was identified as Kela Shlomo's largest private donor, linking US tax-deductible contributions directly to state-directed public relations programs.

Furthermore, CFI has been heavily criticized by progressive groups, such as T'ruah and the Institute for Middle East Understanding (IMEU), for acting as a financial pipeline for far-right and militant organizations in the West Bank and East Jerusalem, such as Ateret Cohanim, the Israel Land Fund, the Od Yosef Chai Yeshiva, and the Hebron Fund. These organizations are actively involved in the forced eviction of Palestinians in East Jerusalem neighborhoods like Sheikh Jarrah and the purchase of paramilitary equipment for ideological settlements.

CFI's domestic inflows are heavily supported by the major DAF networks and private foundations tracked in this dossier :

- **Vanguard Charitable:** Routinely acts as a primary source, distributing \$3,353,601 in 2024 and \$1,524,582 in 2022 to CFI.
- **Jewish Communal Fund:** Distributed \$3,427,370 in 2023, \$2,210,922 in 2022, and \$2,026,919 in 2020 to CFI.
- **Schwab Charitable (DAFgiving360):** Routed \$1,968,124 to CFI in 2024.
- **Merona Leadership Foundation:** Directly allocated \$223,521 in 2024, \$190,545 in 2023, and \$54,047 in 2022 to CFI.

These transactions illustrate a highly integrated cross-border loop: private US capital is routed through national DAFs and family foundations, consolidated at the Central Fund of Israel, and subsequently deployed overseas to fund both controversial West Bank settlement programs and foreign-government-directed influence operations targeting US civil society.

## Systemic Financial Vulnerabilities and Structural Anomalies

An evaluation of the transactional flow loops, DAF intermediaries, and cross-border channels of the Vine & Fig Tree network reveals several structural vulnerabilities and anomalies:

First, the use of dual-layered non-profit structures (e.g., Vine & Fig Tree Institute I Inc transferring \$850,000 to the Vine & Fig Tree Fund Inc, which then reallocates capital downstream) represents a systemic obfuscation strategy. This structure serves no clear operational purpose given their identical leadership (Davis, Edwards, Gontownik) and shared corporate offices. The primary effect of this circular arrangement is to insert an additional layer of administrative reporting, making it difficult for public auditors to trace the origin of the initial \$3,001,041 in contributions back to the originating DAFs or family foundations.

Second, the alignment of corporate resources with non-profit advocacy structures represents a notable operational vulnerability. The use of Berexco LLC's Chief Financial Officer, Donna Stucky, to simultaneously run the Combat Hate Foundation and manage the Beren Sea Foundation consolidates administrative control within a single private corporate office. This overlap, combined with the active suppression of public disclosure regarding Adam Beren's role, indicates that the Combat Antisemitism Movement is run as a private, corporate-aligned lobbying operation rather than a traditional public charity.

Third, the deliberate structuring of joint ventures like Voices of Israel Ltd. to bypass FARA requirements exposes domestic partner organizations to potential legal liability. If domestic

non-profits like the Combat Hate Foundation or the Merona Leadership Foundation are shown to have received coordinated direction, strategic planning, or reciprocal funding from a PBC controlled by the Israeli Ministry of Diaspora Affairs, their failure to register as foreign agents could trigger regulatory enforcement actions.

Finally, the reliance on DAF sponsors for primary capitalization leaves these advocacy networks highly vulnerable to shifts in compliance policies. The recent legal and political disputes over DAF funding to organizations like the SPLC demonstrate that these financial pipelines can be disrupted by regulatory intervention or public pressure on DAF sponsors. As these anti-hate and pro-Israel networks scale up their technology-based monitoring and social media campaigns, their long-term survival remains dependent on maintaining the structural integrity of these DAF obfuscation loops.

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