

A Study of Jewish Foundations



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SAN FRANCISCO

2007



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PDF of Monograph

Jewish Foundations Give Generously to America's Charities

Support for Jewish Causes is also Significant

San Francisco – (October 9, 2007) According to a new study released by the Institute for Jewish & Community Research (IJCR), a sample of the largest and most prominent Jewish foundations in the United States gave 79% of their dollars to secular causes and 21% to Jewish causes in recent years. The study conducted by Gary A. Tobin and Aryeh K. Weinberg, covered approximately 50 foundations established by Jews, representing every region in the United States and over \$17 billion in assets.

"Foundations established by Jewish Americans give to an amazing array of causes and organizations in education, health, the arts, and human services. They cover the landscape, which is what you would expect from a community that is so well integrated into every part of American society," according to Gary Tobin, President of the Institute for Jewish & Community Research.

The IJCR's report, *A Study of Jewish Foundations*, provides extensive data on where Jewish foundations make their grants. The selected Jewish foundations gave about \$1.2 billion annually. Through a total of over 8000 grants collected using data from tax returns and other sources from 2004-2005, the latest comprehensive data available for many of the foundations. The full report with 13 detailed charts is available to download on IJCR's web site:

- The selected foundations, with assets of about \$17 billion, made a total of over 8,000 grants for a total of over \$1.2 billion, just over the 5% minimum disbursement requirement for private foundations.
- Twenty-one percent of total dollars went to Jewish causes, 17% to higher education, 16% to health and medical, 14% to arts and culture, 11% to general education, 7% to human services, 7% to public society benefit, and 7% to all other causes.
- The median of the largest grants made by each foundation to a Jewish cause was about \$700,000, and the median of the largest grants made by each foundation to a secular cause was \$1.5 million, more than 100% higher.
- About one-third of the foundations gave a majority of their dollars to Jewish institutions, and two-thirds to secular institutions.
- Seven percent of all dollars went to Israel related institutions.

The Institute for Jewish & Community Research analyzes a broad range of issues including racial and religious identity, philanthropy, and higher education. The Institute is an independent, non-partisan think tank, and provides innovative research and pragmatic policy analyses to Jewish and other communities around the world.

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MAJOR FINDINGS

- Of the 100 largest foundations in the United States, eight were founded by Jews.
- There are two Jewish foundations with assets of \$2 billion or more: The Annenberg Foundation and The Harry and Jeanette Weinberg Foundation.
- Some foundations make few large grants, and are focused in select areas. Most foundations tend to make many relatively small grants, about \$20,000, to a myriad of organizations.
- Most foundations established by Jews give most of their grants and a majority of their dollars to secular (non-Jewish) causes and institutions.
- A significant number of Jewish-funded foundations give very little, and some give nothing (less than 1%) to the Jewish community.
- Few foundations donate a significant proportion of their overall giving, or their giving to Jewish causes, to Israel.
- A number of foundations make their single largest grants to UJA/federations, often representing the bulk of dollars committed to Jewish causes.
- Giving to secular causes covers a wide range of causes and institutions, including higher education, health care, arts/culture, and all other areas of philanthropy.

INTRODUCTION

The explosive growth of foundations created by Jews parallels the same phenomenon in American society as a whole.

Billions of dollars have flowed into Jewish-established foundations, and even larger amounts are expected over the coming decades. What do we know about where these foundations make their grants? In particular, what proportion of dollars and gifts go toward Jewish institutions and causes versus secular (non-Jewish) ones? This monograph explores this issue, among others.

This report also examines the secular causes to which Jewish foundations contribute, including education, health, arts/culture, human services, and others. The categories are comparable to those used in our mega-gift research, as well as those used by other scholarly analysts.

The massive growth of foundations in America results from the confluence of two major trends that reinforce each other. First, economic growth in the past twenty-five years has been unparalleled in American history in terms of the establishment of entirely new industries in technology, finance and services, among other areas. This has produced enormous capi-

tal and wealth. Second, a number of tax laws have converged to encourage foundation growth. These include charitable incentives for contributing appreciated assets and reduction in capital gains and dividend taxes.

The accumulation of wealth by more individuals and the tax incentives to give it away make foundation creation more likely. Indeed, there is little else that can be done with such assets—they are too large to be given to family members without being taxed heavily after the death of the primary wealthy individual, and it is too much to possibly spend. Foundations have been the beneficiaries, including Jewish foundations.

Moreover, the history of philanthropy in America, dating back before the implementation of tax incentives, continues to impact the decisions of America's most successful business people. Andrew Carnegie's declaration that a man who dies rich dies disgraced, is emblematic of a moral incentive that exists in America to give one's wealth to needy causes. More than any other country in the world, the accumulation of wealth in America carries with it some expectation that the individual "gives back" to the society that aided in

his or her success. Such a legacy is particularly salient within the Jewish community, which has benefited so much from the freedom to pursue and profit from one's interests and goals.

Jewish entrepreneurs can be found in the "old" economy—retail, real estate, and manufacturing, and the "new" economy—technology, hedge funds, and services. Indeed, though Jews comprise only 2% of the population, they are disproportionately represented on lists such as the Forbes 400 richest Americans. Thousands of other wealthy Jews with burgeoning assets do not appear on any list. This means that even more and more foundations are in the pipeline.

These foundations exist as private foundations, as philanthropic funds managed through financial institutions like Fidelity or Schwab, and also as philanthropic funds and supporting foundations in Jewish federations, other Jewish organizations, and secular institutions as well. Many billions of dollars have been deposited in these funds. This monograph explores stand-alone foundations, and a select number of supporting foundations (assets owned by other 501(c)3 non-profits).

Of the 100 largest foundations in the United States, eight were founded by Jews, all of which are included in this

analysis. Annenberg is the largest, with over \$2.5 billion in assets, and Weinberg is next with just over \$2 billion. These are the only two Jewish foundations with assets of \$2 billion or more, though this may change at any time. There are 43 non-Jewish foundations with \$2 billion or more in assets.

It should be noted, however, that foundation assets may fluctuate significantly year to year, and even within any given year, as money is dispersed and new funds are transferred in. Some foundations spend down their assets until a large donation is made by the founder. Others only transfer the funds when a gift is made, therefore keeping their assets low at all times. Many others only spend out their earnings from investment of funds every year, thus keeping the asset level fairly constant.

Foundation giving does not necessarily represent the giving patterns of a living donor if that donor has not yet placed most of his or her assets into a foundation. While they are alive, donors often make gifts outside their foundations, directly in stock, cash, real estate or other assets to a recipient institution. Therefore, these data reveal the patterns of giving of a donor's foundation, not of the donor. *Mega-gifts in Jewish Philanthropy* (Institute for Jewish & Community Research, November 2007) will look at

the largest grants and gifts made by both Jewish foundations and individual donors. The data provide a snapshot. A particular foundation may change from year to year in its split between Jewish and secular causes. But we do not expect a great deal of variance. Glancing before, and in some cases ahead of 2005, most foundations are consistent in their general giving patterns.

A few of the foundation mission statements specifically mention Israel – Wexner, Berrie, Avi Chai, Weinberg and Schusterman, for example. A few more specifically refer to “Jewish causes” or

“Jewish philanthropy,” such as Shapiro or Revson. Others specifically outline what they focus on in Jewish life, such as Lauder, Blaustein and Mandel. Others do not mention Jewish causes at all, such as Blank, Dell, Soros, Haas and Broad.

This monograph does not advocate for foundations to give to Jewish causes or secular causes, but presents the data for discussion and debate. Likewise, we do not advocate for the purposes to which foundations give, and do not judge that giving to medical research, for example, is more or less worthy than giving to arts/culture.

METHODOLOGY

These data represent giving for either the year 2004 or 2005 for each foundation – the most recent years available for the filed 990 tax return. Many foundations do not have their complete 2006 tax returns yet posted and of course, we are still in the 2007 calendar year. While the 990 filings were our primary source of information, some foundation data is supplemented from additional sources, or, as is the case for the Koret Foundation, entirely derived from its annual report. All logged grants were classified as dedicated to a Jewish cause, specifically to Israel related purposes, or to secular causes, including which categories of secular causes.

For definitional purposes, a “Jewish” foundation is one established by a Jew. We do not evaluate an individual’s level of practice or identity, i.e. how “Jewish” they feel or behave. This report does not require that giving to Jewish causes be part of a foundation’s by-laws or mission statement, that a certain percentage of its grants go to the Jewish community, or that it gives to Jewish causes at all. All of these can be fluid over time – a foundation established by a Jew may begin giving to Jewish causes, and diminish or cease doing so during the founding donor’s lifetime or in successive generations. Or the reverse

may occur, although this scenario is much less likely.

We examined 56 private and supporting Jewish foundations representing 49 Jewish donors (individuals, couples or families), including many of those with the largest assets. The discrepancy between the number of foundations and the number of donors is because Goldman, Koret, Osher, Steinhardt and the Mandels include two foundations or funds in the analysis. The analysis in this monograph refers to a total of 49 combined foundations.

This is neither a random nor complete sample. We looked for diversity in geography, asset size, and individual net worth to provide a wide variety of Jewish foundations. We also looked at foundations established by some of the wealthiest Jews in the United States. On the other hand, some of America’s wealthiest Jews have not yet transferred significant assets into their foundations as of 2005, continuing to give as individuals. This includes individuals such as Sheldon Adelson, William Davidson, Larry Ellison, and others. Their foundations offered only minimal data and, therefore, provided little to evaluate.

Even among the foundations chosen for this report, some do not comprehensively reflect all the giving of living donors. For example, some philanthropists who give regularly to Israel, such as Charles Bronfman and Lynn Schusterman, show little giving to Israel from their foundations. This reflects the multitude of ways that living donors choose to give – using different philanthropic structures and accounts outside their foundations to give to different purposes. Charles Bronfman, for example, conducts much of his giving through his Canadian and Israeli foundations, over \$12 million annually, which are not included in this analysis. But the data here accurately reflect how a specific foundation the donor established makes its grants.

We have selected foundations with assets ranging from about \$500,000 to about \$2.5 billion. Most have assets of \$100 million or more. A few seem relatively small, but this is deceiving. Some donors only shift assets into their foundations as they give money away. Therefore, a foundation may have assets of only \$15 million, but give away \$16 million on an annual basis, as the donor moves money in and out of the foundation.

Most foundations with larger assets give away about 5%, the minimum required by Federal law, which most foundations see

as a ceiling, not a floor. Some foundations give away less than 5%, because they are supporting foundations, which have no minimum requirement. The asset size of a foundation, as reported in this monograph, is derived by taking the average of the “fair market value” reported on the 990 PF at the end of the year analyzed (2004 or 2005) and the year immediately preceding.

The foundations we have selected are geographically dispersed, representing 14 states, located in every region in the country. States include:

- California
- Florida
- Georgia
- Illinois
- Maryland
- Massachusetts
- New Jersey
- New York
- Ohio
- Oklahoma
- Pennsylvania
- Texas
- Virginia
- Wisconsin

We examined both the number of grants made and the dollars contributed. Both points of information tell us something about giving patterns. A foundation may

make relatively few grants in an area, but they may be so large as to constitute a majority of dollars given away, or oppositely, make a single large grant in one area, and hundreds of smaller grants in another that total more than the single grant. Both ways of looking at giving are important.

Some grants to secular institutions were designated for Jewish purposes, for example, Jewish studies programs at universities. These are classified, nevertheless, as secular. Similarly, grants can

be made to Jewish organizations to serve the general public, and these are classified as Jewish, because the grant recipient is a Jewish institution. All giving to Israel, regardless of purpose, is considered Jewish.

Annual giving in total dollars and total grants is derived from a combination of IRS filings and a variety of sources used to confirm the giving of a foundation. In some cases, the total giving of a foundation does not perfectly match that which was reported in IRS filings.

DATA ANALYSIS

SIZE OF FOUNDATIONS

- The total assets of the foundations examined were about \$17 billion (See Figure 1).

GEOGRAPHIC DISTRIBUTION

- Twenty-one foundations are in the Northeast and Mid-Atlantic, 7 in the South, 10 in the Mid-West and 11 in the West.

TOTAL GRANTS

- In either 2004 or 2005, the selected foundations made grants totaling about \$1.2 billion (See Figure 1).
- The foundations made a total of over 8,000 grants, with a median grant size of about \$20,000.

GIVING TO JEWISH CAUSES

- Twenty-one percent of total dollars went to Jewish organizations, and 79% to secular organizations (See Figures 2 and 3).

- Twenty-four percent of all grants went to Jewish organizations, and 76% to secular organizations (See Figure 4).
- Of the 10 largest foundations we examined, under 20% of total dollars went to Jewish organizations.
- Thirty-one percent gave a majority of their dollars to Jewish organizations, and 69% to secular organizations.
- Twenty-two percent gave a majority of their grants to Jewish organizations, 76% gave a majority of their grants to secular organizations, and 2% gave an even amount.
- Forty-percent gave their largest grant to Jewish organizations and 60% gave their largest grant to secular organizations.
- The median of the largest grants made by each foundation to a Jewish organization was about \$700,000, and the median of the largest grants made by each foundation to a secular organization was about \$1.5 million, more than 100% higher.

GIVING TO ISRAEL

- Seven percent of all dollars (\$1.2 billion) went to Israel related organizations (\$79 million), as did 6% of all grants (See Figures 5 and 6).
- Thirty-two percent of dollars designated to Jewish organizations (\$251 million) went to Israel (\$79 million), as did 27% of grants made to Jewish organizations (See Figures 7, 8 and 9).
- Of the 10 largest foundations we examined, 4 % of dollars (\$25 million) went to Israel.

THE IMPORTANCE OF THE HARRY AND JEANETTE WEINBERG AND AVI CHAI FOUNDATIONS

- While The Harry and Jeanette Weinberg Foundation gave 52% of its dollars (\$52 million) to Jewish organizations, the size of the foundation is so significant, that it gave more to Jewish organizations than 8 out of the 9 foundations combined that gave 75% or more to Jewish organizations. (\$33 million):

- *Andrea and Charles Bronfman Philanthropies*
- *Charles and Lynn Schusterman Family Foundation*
- *Charles E. Smith Family Foundation*
- *Jack N. and Lilyan Mandel Foundation/Fund*

- *Joseph C. and Florence Mandel Foundation/Fund*
- *Morton L. and Barbara Mandel Foundation/Fund*
- *The Ronald S. Lauder Foundation*
- *Ted Arison Family Foundation*

- Avi Chai and Weinberg together (\$90 million) gave about the same to Jewish organizations as the following combined (\$91 million):

- *Arie and Ida Crown Memorial*
- *Arison Family Foundation USA Inc.*
- *Charles and Lynn Schusterman Family Foundation*
- *The Helen Bader Foundation Inc.*
- *The Henry and Marilyn Taub Foundation*
- *Horace W. Goldsmith Foundation*
- *Jack N. and Lilyan Mandel Foundation/Fund*
- *Joseph C. and Florence Mandel Foundation/Fund*
- *Leslie H. Wexner Charitable Fund*
- *Morton L. and Barbara Mandel Foundation/Fund*
- *The Nathan Cummings Foundation*
- *The Russell Berrie Foundation*
- *Skirball Foundation*
- *Steinhardt Family Philanthropies*
- *Tisch Foundation Inc.*

GIVING TO SECULAR CAUSES

- Twenty-two percent of dollars to secular organizations went to higher education, 20% to health and medical, 17% to arts/culture, 14% to general education, 10% to human services, 9% to public society benefit, and 8% to all other causes (See Figure 10).

- Twenty-two percent of grants to secular organizations went to human services, 18% to arts/culture, 14% to health and medical, 13% to public society benefit, 11% to general education, 10% to higher education, and 12% to all other causes (See Figure 11).
- Twenty-one percent of total dollars went to Jewish organizations, 17% to higher education, 16% to health and medical, 14% to arts/culture, 11% to general education, 7% to human services, 7% to public society benefit, and 7% to all other causes (See Figure 12).
- Twenty-four percent of total grants went to Jewish organizations, 17% to human services, 13% to arts/culture, 11% to health and medical, 10% to public society benefit, 9% to general education, 7% to higher education, and 9% to all other causes (See Figure 13).

CONCLUSION

This report provides a picture of select Jewish foundations and their giving patterns. It is a mixture of some of the most prominent names and families in Jewish life, and some that are lesser known. Over time, we will examine additional foundations, expanding both the number of foundations, the type of foundations and other structural factors such as the years that we analyze.

As more and more of Jewish wealth flows into formally administered philanthropy, the role of Jewish foundations in the Jewish community and general society will grow even more important. This ongoing research will help us better understand the evolving role of Jewish foundations.

Figure 1 - Foundation Annual Giving and Total Assets (2004 or 2005) By Foundation

Foundation Name	Annual Giving	Total Assets
The Annenberg Foundation	\$256,384,000	\$2.6 billion
The Harry and Jeanette Weinberg Foundation, Inc.	\$98,674,000	\$2.0 billion
Michael and Susan Dell Foundation	\$49,616,000	\$1.2 billion
The Richard and Rhoda Goldman Philanthropies	\$47,392,000	\$418 m
The Broad Foundation	\$40,993,000	\$698 m
The Bernard Osher Philanthropies	\$40,373,000	\$95 m
The Sandler Family Supporting Foundation	\$39,770,000	\$80 m
The Horace W. Goldsmith Foundation	\$39,629,000	\$813 m
The Avi Chai Foundation	\$38,774,000	\$649 m
Weingart Foundation	\$35,505,000	\$737 m
Marcus Foundation, Inc.	\$35,297,000	\$135 m
The Skirball Foundation	\$31,902,000	\$259 m
The Picower Foundation	\$27,654,000	\$573 m
The Weill Family Foundation	\$26,443,000	\$220 m
Evelyn and Walter Haas, Jr. Fund	\$23,238,000	\$530 m
The Milken Family Foundation	\$22,347,000	\$246 m
The Lerner Foundation	\$21,124,000	\$111 m
The Russell Berrie Foundation	\$18,061,000	\$129 m
George Kaiser Family Foundation	\$17,763,000	\$1.1 billion
Koret Foundation/Fund	\$17,272,000	\$339 m
Tisch Foundation, Inc.	\$16,947,000	\$122 m
The Nathan Cummings Foundation	\$16,855,000	\$464 m
The Arthur M. Blank Family Foundation	\$15,883,000	\$62 m
The Abramson Family Foundation	\$15,728,000	\$67 m
Maltz Family Foundation	\$15,433,000	\$93 m
The Steinhardt Philanthropies	\$15,076,000	\$15 m
Pritzker Foundation	\$13,193,000	\$324 m
The Sidney Kimmel Foundation	\$12,270,000	\$7.4 m
Charles E. Smith Family Foundation	\$11,905,000	\$88 m
Walter and Elise Haas Fund	\$11,860,000	\$226 m
Helen Bader Foundation, Inc.	\$11,611,000	\$4.7 m
Joseph C. and Florence Mandel Foundation/Fund	\$9,475,000	\$341 m
Arie and Ida Crown Memorial	\$9,042,000	\$244 m
Morton L. and Barbara Mandel Fund	\$8,278,000	\$340 m
Jack N. and Lilyan Mandel Foundation/Fund	\$7,627,000	\$580 m
The Leslie H. Wexner Charitable Foundation/Fund	\$7,557,000	\$106 m
Carl & Ruth Shapiro Family Foundation	\$7,110,000	\$180 m
The Jacob and Hilda Blaustein Foundation, Inc.	\$6,853,000	\$122 m
Henry & Marilyn Taub Foundation	\$5,377,000	\$142 m
Charles H. Revson Foundation	\$5,332,000	\$162 m
Rady Family Foundation	\$5,179,000	\$4.3 m
The Leonard and Evelyn Lauder Foundation	\$4,657,000	\$53 m
Soros Fund Charitable Foundation	\$4,258,000	\$96 m
Ted Arison Family Foundation USA, Inc.	\$3,331,000	\$293 m
Charles and Lynn Schusterman Family Foundation	\$3,123,000	\$85 m
The Ronald S. Lauder Foundation	\$2,915,000	\$67 m
The Andrea and Charles Bronfman Philanthropies, Inc.	\$882,000	\$17 m
The David Geffen Foundation	\$841,000	\$0.8 m
The Michael Redstone Charitable Trust	\$500,000	\$0.5 m

Figure 2 - Percent of Total Dollars Donated to Jewish Organizations By Foundation

Foundation Name	% of total \$
The Ronald S. Lauder Foundation	100%
The Avi Chai Foundation	98%
The Andrea and Charles Bronfman Philanthropies, Inc.	92%
Charles E. Smith Family Foundation	89%
Charles and Lynn Schusterman Family Foundation	88%
Ted Arison Family Foundation USA, Inc.	88%
Jack N. and Lilyan Mandel Foundation/Fund	79%
Joseph C. and Florence Mandel Foundation/Fund	77%
Morton L. and Barbara Mandel Foundation/Fund	76%
The Russell Berrie Foundation	65%
The Jacob and Hilda Blaustein Foundation, Inc.	63%
The Steinhardt Philanthropies	58%
Henry & Marilyn Taub Foundation	56%
Mandel Family Foundation, Morton and Barbara, The	54%
The Harry and Jeanette Weinberg Foundation, Inc.	52%
The Leslie H. Wexner Charitable Fund	48%
Koret Foundation/Fund	47%
The Skirball Foundation	46%
Arie and Ida Crown Memorial	44%
Helen Bader Foundation, Inc.	34%
Marcus Foundation, Inc.	32%
The Richard and Rhoda Goldman Philanthropies	32%
Tisch Foundation, Inc.	31%
Walter and Elise Haas Fund	29%
The Sidney Kimmel Foundation	25%
The David Geffen Foundation	21%
The Milken Family Foundation	21%
The Nathan Cummings Foundation	20%
The Abramson Family Foundation	17%
The Michael Redstone Charitable Trust	16%
Charles H. Revson Foundation	16%
The Bernard Osher Philanthropies	14%
The Leonard and Evelyn Lauder Foundation	13%
Carl & Ruth Shapiro Family Foundation	12%
The Horace W. Goldsmith Foundation	10%
Maltz Family Foundation	9%
The Arthur M. Blank Family Foundation	4%
The Picower Foundation	4%
The Lerner Foundation	3%
Rady Family Foundation	3%
Michael and Susan Dell Foundation	2%
The Sandler Family Supporting Foundation	2%
Evelyn and Walter Haas, Jr. Fund	2%
Pritzker Foundation	1%
Soros Fund Charitable Foundation	1%
Weingart Foundation	1%
The Weill Family Foundation	0%
The Broad Foundation	0%
The Annenberg Foundation	0%
George Kaiser Family Foundation	0%

Figure 3 - Percent of Total Dollars to Jewish Organizations

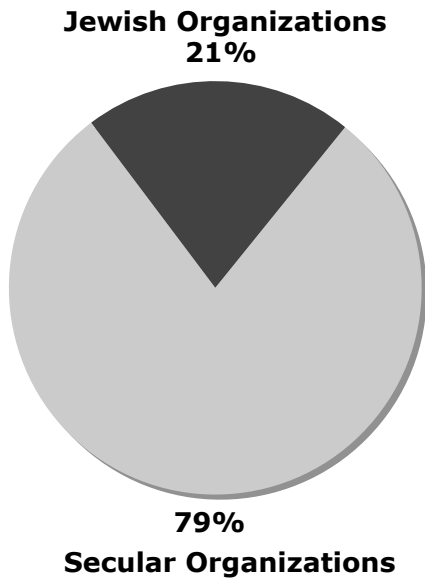


Figure 4 - Percent of Total Grants to Jewish Organizations

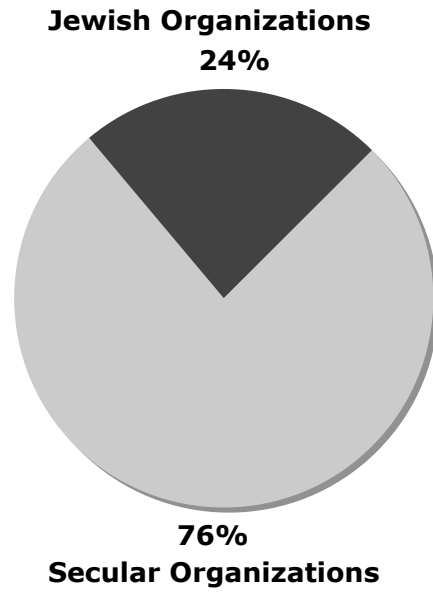


Figure 5 - Percent of Total Dollars for Israel Related Causes By Foundation

Foundation Name	% of total \$
Ted Arison Family Foundation USA, Inc.	88%
Jack N. and Lilyan Mandel Foundation/Fund	53%
Morton L. and Barbara Mandel Foundation/Fund	50%
The Russell Berrie Foundation	50%
Joseph C. and Florence Mandel Foundation/Fund	47%
The Avi Chai Foundation	31%
The Steinhardt Philanthropies	25%
Henry & Marilyn Taub Foundation	22%
Marcus Foundation, Inc.	20%
Helen Bader Foundation, Inc.	18%
The Jacob and Hilda Blaustein Foundation, Inc.	15%
Arie and Ida Crown Memorial	13%
The Richard and Rhoda Goldman Philanthropies	13%
The Ronald S. Lauder Foundation	10%
Charles E. Smith Family Foundation	9%
The Nathan Cummings Foundation	8%
The Horace W. Goldsmith Foundation	8%
The Skirball Foundation	8%
The Abramson Family Foundation	7%
The Andrea and Charles Bronfman Philanthropies, Inc.	7%
The Harry and Jeanette Weinberg Foundation, Inc.	6%
The Milken Family Foundation	6%
The Bernard Osher Philanthropies	5%
The David Geffen Foundation	4%
Koret Foundation/Fund	4%
Tisch Foundation, Inc.	4%
Carl & Ruth Shapiro Family Foundation	1%
Charles H. Revson Foundation	1%
Walter and Elise Haas Fund	1%
The Leonard and Evelyn Lauder Foundation	1%
The Sandler Family Supporting Foundation	1%
Charles and Lynn Schusterman Family Foundation	1%
The Annenberg Foundation	0%
The Arthur M. Blank Family Foundation	0%
The Broad Foundation	0%
Evelyn and Walter Haas, Jr. Fund	0%
George Kaiser Family Foundation	0%
The Sidney Kimmel Foundation	0%
The Lerner Foundation	0%
Maltz Family Foundation	0%
The Picower Foundation	0%
Pritzker Foundation	0%
Rady Family Foundation	0%
Soros Fund Charitable Foundation	0%
Michael and Susan Dell Foundation	0%
The Michael Redstone Charitable Trust	0%
The Weill Family Foundation	0%
Weingart Foundation	0%
The Leslie H. Wexner Charitable Fund	0%

Figure 6 - Percent of Total Dollars for Israel Related Causes

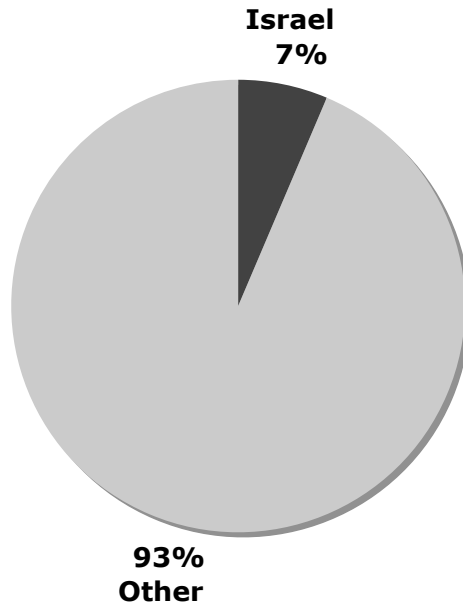
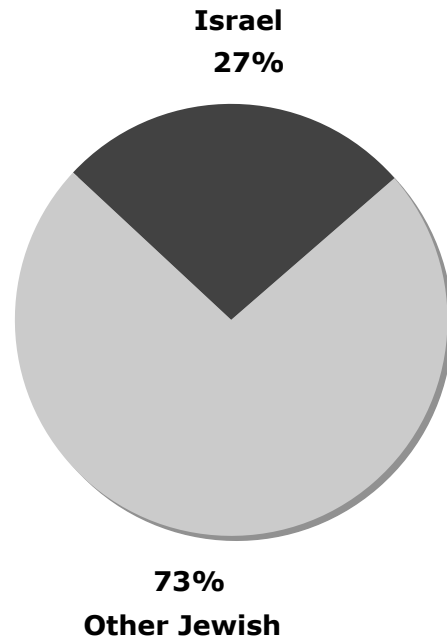


Figure 7 - Percent of Dollars to Jewish Organizations for Israel Related Causes



Figure 8 - Percent of Grants to Jewish Organizations for Israel Related Causes



**Figure 9 - Percent of Dollars to Jewish Organizations for Israel Related Causes
 By Foundation**

Foundation Name	% of total \$
Ted Arison Family Foundation USA, Inc.	100%
The Russell Berrie Foundation	77%
The Horace W. Goldsmith Foundation	77%
Jack N. and Lilyan Mandel Foundation/Fund	67%
Morton L. and Barbara Mandel Foundation/Fund	66%
Marcus Foundation, Inc.	62%
Joseph C. and Florence Mandel Foundation/Fund	60%
Helen Bader Foundation, Inc.	53%
The Richard and Rhoda Goldman Philanthropies	50%
The Steinhardt Philanthropies	42%
The Nathan Cummings Foundation	41%
The Abramson Family Foundation	39%
Henry & Marilyn Taub Foundation	39%
Pritzker Foundation	35%
The Avi Chai Foundation	31%
Arie and Ida Crown Memorial	30%
The Milken Family Foundation	28%
The Jacob and Hilda Blaustein Foundation, Inc.	23%
The Skirball Foundation	18%
The David Geffen Foundation	17%
Soros Fund Charitable Foundation	17%
The Annenberg Foundation	16%
Tisch Foundation, Inc.	13%
The Harry and Jeanette Weinberg Foundation, Inc.	12%
Charles E. Smith Family Foundation	11%
The Leonard and Evelyn Lauder Foundation	10%
The Ronald S. Lauder Foundation	10%
Carl & Ruth Shapiro Family Foundation	9%
Koret Foundation/Fund	8%
The Andrea and Charles Bronfman Philanthropies, Inc.	7%
The Sandler Family Supporting Foundation	7%
Charles H. Revson Foundation	6%
The Arthur M. Blank Family Foundation	4%
Walter and Elise Haas Fund	4%
The Lerner Foundation	1%
Charles and Lynn Schusterman Family Foundation	1%
The Bernard Osher Philanthropies	0%
The Broad Foundation	0%
Evelyn and Walter Haas, Jr. Fund	0%
George Kaiser Family Foundation	0%
The Sidney Kimmel Foundation	0%
Maltz Family Foundation	0%
The Picower Foundation	0%
Rady Family Foundation	0%
Michael and Susan Dell Foundation	0%
The Michael Redstone Charitable Trust	0%
The Weill Family Foundation	0%
Weingart Foundation	0%
The Leslie H. Wexner Charitable Fund	0%

Figure 10 - Percent of Dollars by Recipient Category, Excluding Jewish Giving

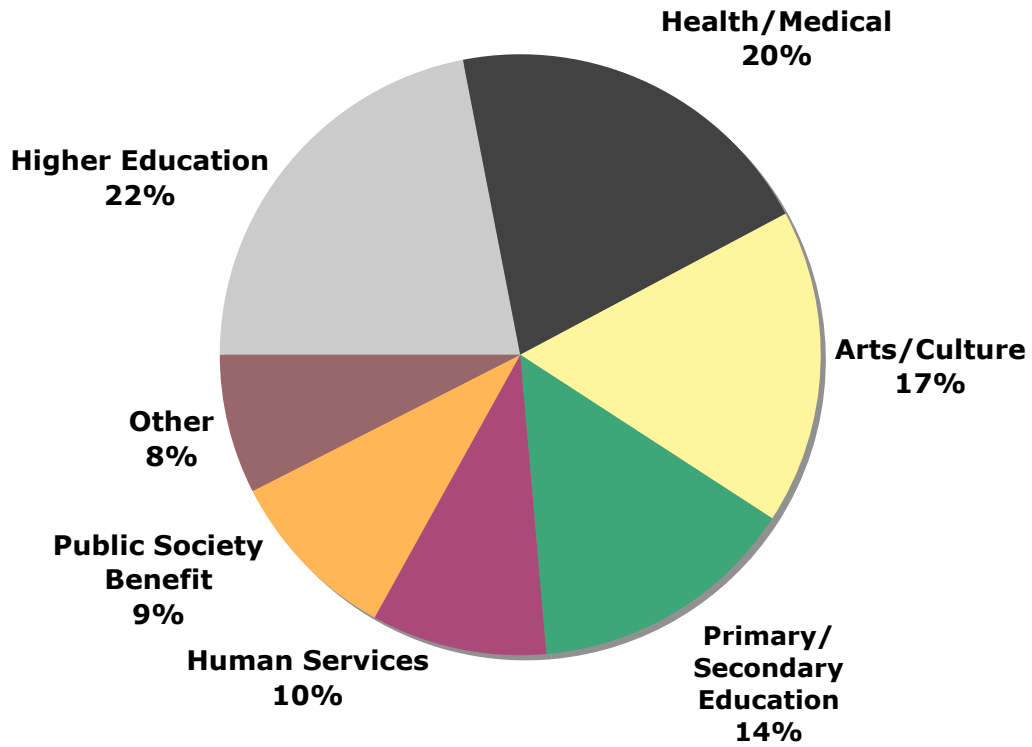


Figure 11 - Percent of Grants by Recipient Category, Excluding Jewish Giving

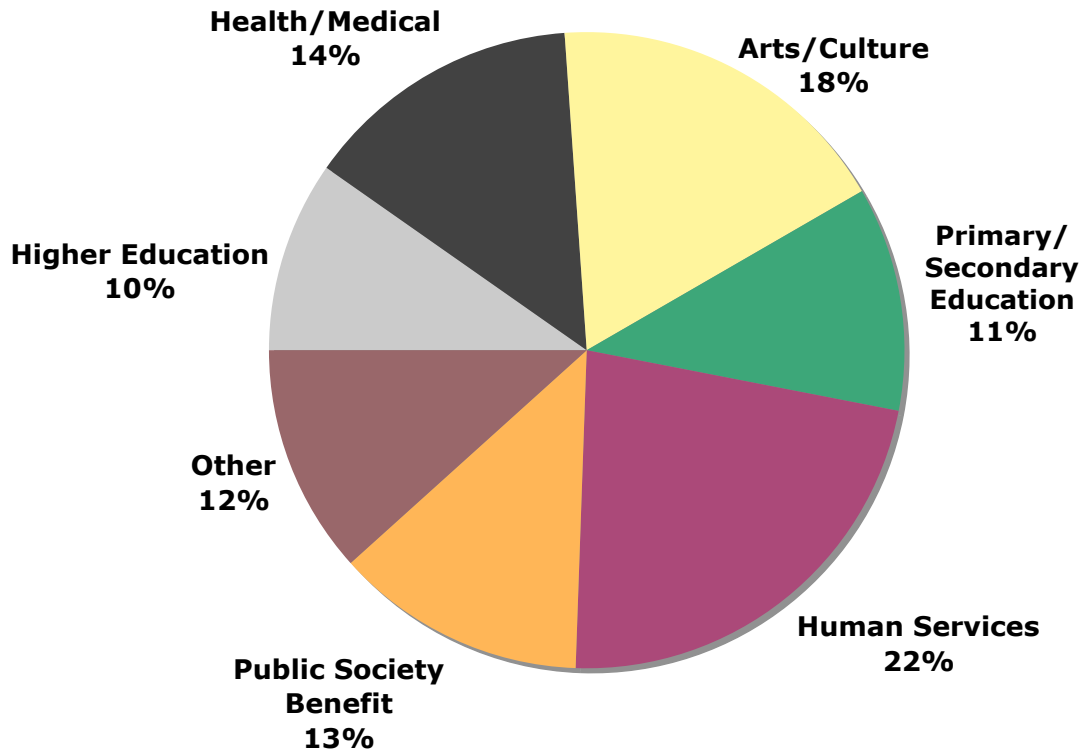


Figure 12 - Percent of Dollars by Recipient Category, Including Jewish Giving

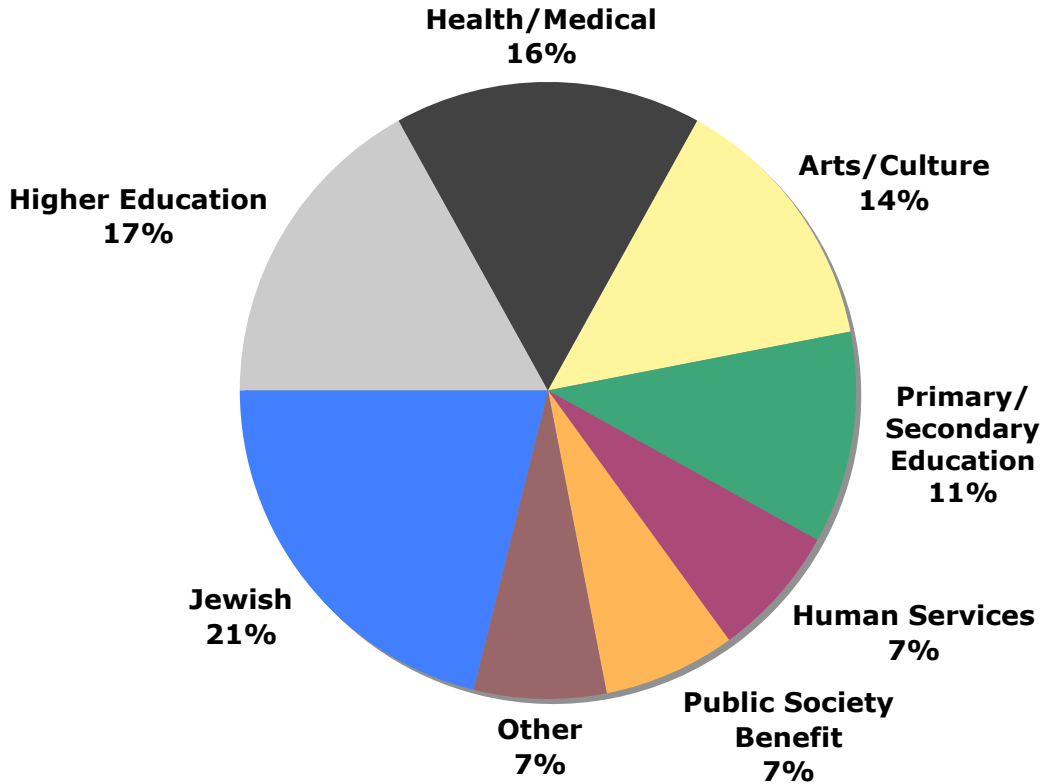


Figure 13 - Percent of Grants by Recipient Category, Including Jewish Giving

