

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year **2023** or tax year beginning _____, and ending _____

Name of foundation THE PETER AND ELIZABETH C TOWER FOUNDATION		A Employer identification number 16-6350753
Number and street (or P.O. box number if mail is not delivered to street address) 2351 NORTH FOREST ROAD	Room/suite 106	B Telephone number 716-689-0370
City or town, state or province, country, and ZIP or foreign postal code GETZVILLE, NY 14068-1225		C If exemption application is pending, check here ... <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 149,566,276.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	150,556.	150,556.		STATEMENT 2
	4 Dividends and interest from securities	3,254,772.	3,254,637.		STATEMENT 3
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	3,990,568.			STATEMENT 1
	b Gross sales price for all assets on line 6a 26,197,143.				
	7 Capital gain net income (from Part IV, line 2)		4,328,583.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income	35,211.	0.		STATEMENT 4	
12 Total. Add lines 1 through 11	7,431,107.	7,733,776.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	341,909.	50,000.		291,909.
	14 Other employee salaries and wages	601,496.	0.		601,496.
	15 Pension plans, employee benefits	126,010.	0.		126,010.
	16a Legal fees STMT 5	1,123,105.	805.		1,122,300.
	b Accounting fees STMT 6	54,439.	27,219.		27,220.
	c Other professional fees STMT 7	1,009,495.	250,012.		759,483.
	17 Interest	30,042.	29,943.		0.
	18 Taxes STMT 8	232,739.	22,483.		59,756.
	19 Depreciation and depletion	3,681.	0.		
	20 Occupancy	85,920.	0.		85,920.
	21 Travel, conferences, and meetings	72,147.	0.		72,147.
	22 Printing and publications	5,000.	0.		5,000.
	23 Other expenses STMT 9	152,623.	54,600.		97,842.
	24 Total operating and administrative expenses. Add lines 13 through 23	3,838,606.	435,062.		3,249,083.
	25 Contributions, gifts, grants paid	7,675,243.			7,675,243.
26 Total expenses and disbursements. Add lines 24 and 25	11,513,849.	435,062.		10,924,326.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	-4,082,742.				
b Net investment income (if negative, enter -0-)		7,298,714.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only.		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	679,678.	172,724.	172,724.
	2 Savings and temporary cash investments	5,295,597.	3,521,943.	3,521,943.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations STMT 10	12,958,997.	11,410,385.	10,831,074.
	b Investments - corporate stock STMT 11	19,453,283.	17,140,453.	22,881,664.
	c Investments - corporate bonds STMT 12	5,728,760.	6,979,500.	6,788,084.
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other STMT 13	83,013,423.	83,639,268.	105,072,296.	
14 Land, buildings, and equipment: basis 211,032.				
Less: accumulated depreciation STMT 14 204,456.	6,459.	6,576.	6,576.	
15 Other assets (describe STATEMENT 15)	111,874.	291,915.	291,915.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	127,248,071.	123,162,764.	149,566,276.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe STATEMENT 16)	18,008.	15,443.	
23 Total liabilities (add lines 17 through 22)	18,008.	15,443.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0.	0.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds	127,230,063.	123,147,321.	
	29 Total net assets or fund balances	127,230,063.	123,147,321.	
30 Total liabilities and net assets/fund balances	127,248,071.	123,162,764.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	127,230,063.
2 Enter amount from Part I, line 27a	2	-4,082,742.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	123,147,321.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	123,147,321.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a PUBLICLY TRADED SECURITIES	P		
b ALKEON GROWTH PARTNERS II	P		
c ALKEON GROWTH PARTNERS II UBTI	P		
d CAPITAL GAINS DIVIDENDS			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a 23,279,743.		18,285,447.	4,994,296.
b 2,748,750.		3,583,113.	-834,363.
c			0.
d 168,650.			168,650.
e			

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			4,994,296.
b			-834,363.
c			0.
d			168,650.
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	4,328,583.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	N/A

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	101,452.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3 Add lines 1 and 2	3	101,452.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	101,452.
6 Credits/Payments:		
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a	82,048.
b Exempt foreign organizations - tax withheld at source	6b	0.
c Tax paid with application for extension of time to file (Form 8868)	6c	0.
d Backup withholding erroneously withheld	6d	0.
7 Total credits and payments. Add lines 6a through 6d	7	82,048.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	19,404.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax Refunded	11	

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Part VI-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	1b		X
c Did the foundation file Form 1120-POL for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		X
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. _____ <u>NY</u>			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address <u>WWW.THETOWERFOUNDATION.ORG</u>			
14 The books are in care of <u>LUMSDEN & MCCORMICK, LLP</u> Telephone no. <u>(716) 856-3300</u> Located at <u>369 FRANKLIN STREET, BUFFALO, NY</u> ZIP+4 <u>14202</u>			
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year	15		N/A
16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country			

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Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	X
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	X
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?	1d	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	2a	X
If "Yes," list the years _____, _____, _____, _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____, _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
b If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?	4b	X

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Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
c Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 17		341,909.	22,121.	2,840.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DONALD W MATTESON - 2351 NORTH FOREST ROAD, SUITE 106, GETZVILLE,	CHIEF PROGRAM 40.00	OFF. 122,447.	23,089.	880.
CHARLES E COLSTON JR - 2351 NORTH FOREST ROAD, SUITE 106, GETZVILLE,	PROGRAM OFF. 40.00	99,798.	22,722.	2,600.
NICHOLAS G RANDELL - 2351 NORTH FOREST ROAD, SUITE 106, GETZVILLE,	PROGRAM OFF. 40.00	100,107.	18,506.	1,781.
MEGAN T. MACDAVEY - 2351 NORTH FOREST ROAD, SUITE 106, GETZVILLE,	PROGRAM OFF. 40.00	93,662.	2,809.	2,600.
KATHLEEN E ANDRIACCIO - 2351 NORTH FOREST ROAD, SUITE 106, GETZVILLE,	FINANCE DIRECTOR 40.00	87,986.	2,636.	2,613.
Total number of other employees paid over \$50,000				1

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Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
PILLSBURY WINTHROP SHAW PITTMAN LLP 31 WEST 52ND STREET, NEW YORK, NY 10019	LEGAL FEES	882,961.
FULL FRAME COMMUNICATIONS, LLC 43 SHAW ROAD, BELMONT, MA 02478	CONSULTING	228,888.
BARCLAY DAMON, LLP - 200 DELAWARE AVE, SUITE 1200, BUFFALO, NY 14202	LEGAL FEES	142,877.
WILMINGTON TRUST - 1100 NORTH MARKET STREET, WILMINGTON, DE 19890-0001	INVSTMT ADVSRY, CUSTODIAN, RPRTG FEE	140,856.
AMHERST H. WILDER FOUNDATION - 41 LEXINGTON PARKWAY NORTH, SAINT PAUL, MN 55104	CONSULTING	112,825.
Total number of others receiving over \$50,000 for professional services		4

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part VIII-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	140,846,655.
b	Average of monthly cash balances	1b	3,651,297.
c	Fair market value of all other assets (see instructions)	1c	0.
d	Total (add lines 1a, b, and c)	1d	144,497,952.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	144,497,952.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	2,167,469.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	142,330,483.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	7,116,524.

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6	1	7,116,524.
2a	Tax on investment income for 2023 from Part V, line 5	2a	101,452.
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	101,452.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	7,015,072.
4	Recoveries of amounts treated as qualifying distributions	4	35,211.
5	Add lines 3 and 4	5	7,050,283.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	7,050,283.

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	10,924,326.
b	Program-related investments - total from Part VIII-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	3,798.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	10,928,124.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				7,050,283.
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2023:				
a From 2018	2,362,188.			
b From 2019	1,024,011.			
c From 2020	1,898,944.			
d From 2021	1,805,183.			
e From 2022	2,902,397.			
f Total of lines 3a through e	9,992,723.			
4 Qualifying distributions for 2023 from Part XI, line 4: \$ 10,928,124.				
a Applied to 2022, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2023 distributable amount				7,050,283.
e Remaining amount distributed out of corpus	3,877,841.			
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	13,870,564.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2018 not applied on line 5 or line 7	2,362,188.			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	11,508,376.			
10 Analysis of line 9:				
a Excess from 2019	1,024,011.			
b Excess from 2020	1,898,944.			
c Excess from 2021	1,805,183.			
d Excess from 2022	2,902,397.			
e Excess from 2023	3,877,841.			

THE PETER AND ELIZABETH C TOWER
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Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling _____

b Check box to indicate whether the foundation is a private operating foundation described in section _____ 4942(j)(3) or 4942(j)(5)

	Tax year				(e) Total
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed _____					
b 85% (0.85) of line 2a _____					
c Qualifying distributions from Part XI, line 4, for each year listed _____					
d Amounts included in line 2c not used directly for active conduct of exempt activities _____					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c _____					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets _____					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i) _____					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed _____					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) _____					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) _____					
(3) Largest amount of support from an exempt organization _____					
(4) Gross investment income _____					

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 **Information Regarding Foundation Managers:**
a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

SEE STATEMENT 18

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

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Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ACCESSIBLE ACADEMICS USA, INC. 19 SEGSBURY RD WILLIAMSVILLE, NY 14221	NONE	PC	CHARITABLE	23,500.
ACCESS OF WNY INC 609 RIDGE ROAD, SUITE 210 LACKAWANNA, NY 14218	NONE	PC	CHARITABLE	15,670.
ACTION, INC. 180 MAIN STREET GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	10,000.
ALBANY LAW SCHOOL 80 NEW SCOTLAND AVENUE ALBANY, NY 12208	NONE	PC	CHARITABLE	5,000.
ALCOHOLISM COUNCIL IN NIAGARA COUNTY/NORTHPOINTE COUNCIL, INC. 800 MAIN STREET SUITE 2A NIAGARA FALLS, NY 14301	NONE	PC	CHARITABLE	60,650.
Total	SEE CONTINUATION SHEET(S)			3a 7,675,243.
b Approved for future payment				
ALCOHOLISM COUNCIL IN NIAGARA COUNTY/NORTHPOINTE COUNCIL, INC. 800 MAIN STREET SUITE 2A NIAGARA FALLS, NY 14301	NONE	PC	CHARITABLE	60,650.
BEHAVIORAL HEALTH INNOVATORS, INC. 90 MORTON ROAD S. CHATHAM, MA 02659	NONE	PC	CHARITABLE	100,000.
B FREE WELLNESS INC 326 MAIN STREET HYANNIS, MA 02601	NONE	PC	CHARITABLE	57,786.
Total	SEE CONTINUATION SHEET(S)			3b 7,465,593.

Form 990-PF (2023)

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Form 990-PF (2023)

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Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	150,556.	
4 Dividends and interest from securities	900001	135.	14	3,254,637.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory	900001	-27,542.	18	4,018,110.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a REFUND OF PRIOR YEAR					
b CONTRIBUTIONS					35,211.
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		-27,407.		7,423,303.	35,211.
13 Total. Add line 12, columns (b), (d), and (e)					13 7,431,107.

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
11	REFUND OF PRIOR YEAR CONTRIBUTIONS

THE PETER AND ELIZABETH C TOWER
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Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash			X
(2) Other assets			X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization			X
(2) Purchases of assets from a noncharitable exempt organization			X
(3) Rental of facilities, equipment, or other assets			X
(4) Reimbursement arrangements			X
(5) Loans or loan guarantees			X
(6) Performance of services or membership or fundraising solicitations			X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees			X
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer or trustee	Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	ROBERT P. INGRASCI, CPA	ROBERT P. INGRASC	05/06/24
	Firm's name	Firm's EIN	
	LUMSDEN & MCCORMICK, LLP	16-0765486	
Firm's address	Phone no.		
369 FRANKLIN STREET BUFFALO, NY 14202	(716) 856-3300		

THE PETER AND ELIZABETH C TOWER
FOUNDATION

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
AWARENESS PROJECT (THE) 11 ORCHARD WAY SANDWICH, MA 02563	NONE	PC	CHARITABLE	4,000.
A PLACE FOR JAZZ LTD P.O. BOX 1059 SCHENECTADY, NY 12301	NONE	PC	CHARITABLE	5,000.
BACK TO BASICS OUTREACH MINISTRIES, INC. 1370 WILLIAM STREET BUFFALO, NY 14206	NONE	PC	CHARITABLE	25,000.
BACKYARD GROWERS 103R MAPLEWOOD AVENUE GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	15,000.
BATES COLLEGE 2 ANDREWS ROAD LEWISTON, ME 04240	NONE	PC	CHARITABLE	10,000.
BEHAVIORAL HEALTH INNOVATORS, INC. P.O. BOX 583 90 MORTON ROAD S. CHATHAM, MA 02659	NONE	PC	CHARITABLE	75,000.
BERKLEE COLLEGE OF MUSIC 1140 BOYLSTON STREET, RM 6 E BOSTON, MA 02115	NONE	PC	CHARITABLE	10,000.
BEVERLY CHILDREN'S LEARNING CENTER, INC. 550 CABOT STREET BEVERLY, MA 01915-6108	NONE	PC	CHARITABLE	24,210.
BEYOND SUPPORT NETWORK 2495 MAIN STREET SUITE 342 BUFFALO, NY 14214	NONE	PC	CHARITABLE	53,500.
B FREE WELLNESS INC 326 MAIN STREET HYANNIS, MA 02601	NONE	PC	CHARITABLE	57,786.
Total from continuation sheets				7,560,423.

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BISHOP TIMON ST. JUDE HIGH SCHOOL 601 MCKINLEY PARKWAY BUFFALO, NY 14220	NONE	PC	CHARITABLE	4,100.
BLUESKIES BEHAVIORAL HEALTH SERVICES, INC. 232 PLEASANT STREET, STE 4 4 METHUEN, MA 01844	NONE	PC	CHARITABLE	25,000.
BORNHAVA, THE SPECIALIZED EARLY CHILDHOOD CENTER OF WNY, INC. 25 CHATEAU TERRACE AMHERST, NY 14226	NONE	PC	CHARITABLE	20,500.
BOYS & GIRLS CLUB OF THE CAPITAL REGION 1700 SEVENTH AVENUE TROY, NY 12180	NONE	PC	CHARITABLE	5,000.
BOYS & GIRLS CLUBS OF BUFFALO, INC. 282 BABCOCK STREET BUFFALO, NY 14210	NONE	PC	CHARITABLE	38,810.
BRIDGES FROM BORDERS, INC. 76 STONEBRIDGES DRIVE EAST AMHERST, NY 14051	NONE	PC	CHARITABLE	120,740.
BRIGHAM & WOMEN'S HOSPITAL 75 FRANCIS STREET BOSTON, MA 02115	NONE	PC	CHARITABLE	10,000.
BROOKLINE COMMUNITY MENTAL HEALTH CENTER, INC. 41 GARRISON ROAD BROOKLINE, MA 02445	NONE	PC	CHARITABLE	333,334.
BUFFALO CENTER FOR ARTS AND TECHNOLOGY 1221 MAIN STREET BUFFALO, NY 14209	NONE	PC	CHARITABLE	40,943.
BUFFALO CREEK ACADEMY CHARTER SCHOOL 528 SOUTH PARK AVE BUFFALO, NY 14204	NONE	PC	CHARITABLE	30,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BUFFALO FEDERATION OF NEIGHBORHOOD CENTERS 97 LEMON STREET BUFFALO, NY 14204	NONE	PC	CHARITABLE	70,000.
BUFFALO NIAGARA WATERKEEPER 721 MAIN STREET BUFFALO, NY 14203	NONE	PC	CHARITABLE	500.
BUFFALO PREP, INC. 3485 MAIN ST, 105 ALLEN HALL UNIVERSITY AT BUFFALO, SOUTH CAMPUS BUFFALO, NY 14214	NONE	PC	CHARITABLE	13,000.
BUFFALO STATE COLLEGE FOUNDATION, INC. 1300 ELMWOOD CLE 304 BUFFALO, NY 14222	NONE	PC	CHARITABLE	1,500.
BUFFALO STRING WORKS PO BOX 195 BUFFALO, NY 14213	NONE	PC	CHARITABLE	37,104.
BUFFALO - TORONTO PUBLIC MEDIA PO BOX 1263 BUFFALO, NY 14240-1263	NONE	PC	CHARITABLE	40,000.
CALMER CHOICE 23F WEST BAY ROAD OSTERVILLE, MA 02655	NONE	PC	CHARITABLE	106,200.
CAPE ANN MUSEUM 27 PLEASANT STREET GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	40,000.
CAPE COD CHILDREN'S PLACE 10 BALLWIC ROAD P.O. BOX 1935 P.O. BOX 1935 NORTH EASTHAM, MA 02651	NONE	PC	CHARITABLE	40,000.
CAPE COD TOY LIBRARY, INC. PO BOX 555 E. HARWICH, MA 02645	NONE	PC	CHARITABLE	50,000.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CAPE COD VILLAGE CENTER FOR DEVELOPMENTAL DISABILITIES 19 CHILDS HOMESTEAD ROAD ORLEANS, MA 02653	NONE	PC	CHARITABLE	26,566.
CAPITAL DISTRICT YMCA 465 KARNER ROAD ALBANY, NY 12205	NONE	PC	CHARITABLE	2,500.
CARE MANAGEMENT COALITION OF WESTERN NEW YORK, INC. 1021 BROADWAY BUFFALO, NY 14212	NONE	PC	CHARITABLE	89,989.
CCB FOUNDATION 27 HIGHVIEW RD ROCKPORT, MA 01966	NONE	PC	CHARITABLE	67,500.
CENTERBOARD, INC. 16 CITY HALL SQUARE LYNN, MA 01901	NONE	PC	CHARITABLE	33,333.
CENTER FOR PUBLIC REPRESENTATION 22 GREEN STREET NORTHAMPTON, MA 01060	NONE	PC	CHARITABLE	153,180.
CENTER FOR SELF ADVOCACY 1021 BROADWAY BUFFALO, NY 14212	NONE	PC	CHARITABLE	22,800.
CENTRO CULTURALE ITALIANO DI BUFFALO INC 2351 DELAWARE AVENUE BUFFALO, NY 14216	NONE	PC	CHARITABLE	500.
CHESTNUT RIDGE CONSERVANCY PO BOX 1376 ORCHARD PARK, NY 14127	NONE	PC	CHARITABLE	500.
CHILMARK COMMUNITY CENTER PO BOX 29 CHILMARK, MA 02535	NONE	PC	CHARITABLE	2,500.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CITY OF GLOUCESTER HEALTH DEPARTMENT 3 POND ROAD CITY HALL ANNEX GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	150,000.
CITY OF NEWBURYPORT CITY HALL 60 PLEASANT STREET NEWBURYPORT, MA 01950	NONE	CITY GOVERNMENT	CHARITABLE	142,510.
COMMUNITY FOUNDATION FOR NANTUCKET 9 BAYBERRY COURT, UNIT B NANTUCKET, MA 02554	NONE	PC	CHARITABLE	150,000.
COMMUNITY SERVICES FOR EVERY1 180 OAK STREET BUFFALO, NY 14203	NONE	PC	CHARITABLE	25,000.
COMPEER WEST, INC. 1179 KENMORE AVENUE, BUFFALO, NY 14217	NONE	PC	CHARITABLE	40,000.
CONSERVATION LAW FOUNDATION 62 SUMMER STREET BOSTON, MA 02110	NONE	PC	CHARITABLE	10,000.
COUNTY OF DUKES COUNTY VINEYARD HEALTH CARE ACCESS PROGRAM PO BOX 1298 W. TISBURY, MA 02575	NONE	COUNTY GOVERNMENT	CHARITABLE	10,000.
CRADLE BEACH, INC. 8038 OLD LAKESHORE ROAD ANGOLA, NY 14006	NONE	PC	CHARITABLE	33,920.
DANCEABILITY, INC. 2365 GEORGE URBAN BOULEVARD DEPEW, NY 14043	NONE	PC	CHARITABLE	10,152.
DEVELOPMENTAL DISABILITIES ALLIANCE OF WESTERN NEW YORK 1219 NORTH FOREST ROAD WILLIAMSVILLE, NY 14221	NONE	PC	CHARITABLE	25,000.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
DUFFY HEALTH CENTER 94 MAIN ST. HYANNIS, MA 02601	NONE	PC	CHARITABLE	500.
EAST AURORA FARMERS MARKET INC. 408 QUAKER ROAD PO BOX 953 EAST AURORA, NY 14052	NONE	PC	CHARITABLE	1,000.
EAST HOUSE 259 MONROE AVENUE ROCHESTER, NY 14607	NONE	PC	CHARITABLE	1,000.
ELDER SERVICES OF CAPE COD & THE ISLANDS 68 ROUTE 134 SOUTH DENNIS, MA 02660	NONE	PC	CHARITABLE	15,000.
EMPIRE STATE COLLEGE FOUNDATION, INC. ALUMNI HOUSE 28 UNION AVENUE SARATOGA SPRINGS, NY 12866	NONE	PC	CHARITABLE	500.
ERIE CATTARAUGUS RAIL TRAIL INC. PO BOX 584 ORCHARD PARK, NY 14127	NONE	PC	CHARITABLE	500.
ERIE COUNTY MEDICAL CENTER CORPORATION 462 GRIDER STREET BUFFALO, NY 14215	NONE	PC	CHARITABLE	49,119.
ERIE COUNTY RESTORATIVE JUSTICE COALITION, INC. 567 HERTEL AVE BUFFALO, NY 14207	NONE	PC	CHARITABLE	33,853.
ESSEX COUNTY COMMUNITY FOUNDATION 175 ANDOVER STREET DANVERS, MA 01923	NONE	PC	CHARITABLE	75,000.
EXPLORE & MORE - THE RALPH C. WILSON, JR. CHILDREN'S MUSEUM 130 MAIN STREET BUFFALO, NY 14202	NONE	PC	CHARITABLE	55,315.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
EXPRESS YOURSELF, INC. 100 CUMMINGS CENTER SUITE 165E BEVERLY, MA 01915	NONE	PC	CHARITABLE	30,000.
FAIRWINDS -- NANTUCKET'S COUNSELING CENTER, INC. 20 VESPER LANE L-1 GOVIN VILLAGE NANTUCKET, MA 02554	NONE	PC	CHARITABLE	82,024.
FAITH BIBLE TABERNACLE 391 EDISON AVENUE BUFFALO, NY 14215	NONE	PC	CHARITABLE	2,500.
FAMILIES AGAINST SOCIAL MEDIA ADDICTION 829 BETHEL RD. #235 COLUMBUS, OH 43214	NONE	PC	CHARITABLE	30,000.
FAMILY SERVICES OF MERRIMACK VALLEY INC. 430 NORTH CANAL STREET LAWRENCE, MA 01840	NONE	PC	CHARITABLE	40,000.
FANTASTIC FRIENDS OF WNY, INC. 1286 FRENCH ROAD DEPEW, NY 14043	NONE	PC	CHARITABLE	30,000.
FIFTH AVENUE AME ZION CHURCH 189 FIFTH AVENUE TROY, NY 12180	NONE	PC	CHARITABLE	5,000.
FIRST CONGREGATIONAL CHURCH 33 HIGH STREET BRIDGTON, ME 04009	NONE	PC	CHARITABLE	5,000.
FRIENDS OF NORTSHORE EDUCATION CONSORTIUM 112 SOHIER ROAD BEVERLY, MA 01915	NONE	PC	CHARITABLE	20,000.
FRIENDS OF THE ORCHARD PARK LIBRARY 4570 S. BUFFALO STREET ORCHARD PARK, NY 14127	NONE	PC	CHARITABLE	500.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GAY & LESBIAN YOUTH SERVICES OF WESTERN NEW YORK, INC. 750 WEHRLE DR BUFFALO, NY 14225	NONE	PC	CHARITABLE	90,000.
GIGI'S PLAYHOUSE BUFFALO 326 KENMORE AVENUE BUFFALO, NY 14223	NONE	PC	CHARITABLE	50,000.
GREATER BUFFALO METROPOLITAN CRIME STOPPERS, INC. PO BOX 862 BUFFALO, NY 14231	NONE	PC	CHARITABLE	500.
HEALING HUB OF NY. INC. 125 GALLERIA DRIVE P.O. BOX 1343 CHEEKTOWAGA, NY 14225	NONE	PC	CHARITABLE	49,000.
HEALTH LAW ADVOCATES 1 FEDERAL STREET, 5TH FLOOR BOSTON, MA 02110	NONE	PC	CHARITABLE	100,000.
HEALTHY AGING MV C/O MARTHA'S VINEYARD COMMUNITY SERVICES 111 EDGARTOWN RD VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	15,000.
HOME HEADQUARTERS INC. 538 ERIE BOULEVARD WEST SUITE 100 SYRACUSE, NY 13204	NONE	PC	CHARITABLE	50,000.
HOMESPACE CORP. ADMINISTRATIVE OFFICE: 135 DELAWARE AVE SUITE # 210 BUFFALO, NY 14202	NONE	PC	CHARITABLE	30,000.
HOOD'S HOUSE OF HOOPS 874 WORCESTER DRIVE NISKAYUNA, NY 12309	NONE	PC	CHARITABLE	5,000.
HOPE OF BUFFALO, INC 660 SMITH STREET BUFFALO, NY 14210	NONE	PC	CHARITABLE	20,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
HOSPICE OF MARTHAS VINEYARD INC PO BOX 1748 VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	10,000.
HOUSING OPTIONS MADE EASY, INC. 75 JAMESTOWN STREET GOWANDA, NY 14070	NONE	PC	CHARITABLE	2,500.
INSTITUTE FOR NONPROFIT PRACTICE 980 WASHINGTON STREET, SUITE 115 DEDHAM, MA 02026	NONE	PC	CHARITABLE	362,500.
ISLAND HOUSING TRUST P.O. BOX 779 WEST TISBURY, MA 02575	NONE	PC	CHARITABLE	9,000.
JEWISH FAMILY SERVICE OF BUFFALO & ERIE COUNTY 70 BARKER STREET BUFFALO, NY 14209	NONE	PC	CHARITABLE	101,860.
JOHN ASHFORD LINK HOUSE INC 197 ELM STREET SALISBURY, MA 01952	NONE	PC	CHARITABLE	105,000.
JUSTICE RESOURCE INSTITUTE, INC 160 GOULD STREET SUITE 300 NEEDHAM, MA 02494-2300	NONE	PC	CHARITABLE	10,000.
KIDSPACE NATIONAL CENTERS OF NORTH AMERICA, INC. 2801 WEHRLE DRIVE SUITES 13-14 WILLIAMSVILLE, NY 14221	NONE	PC	CHARITABLE	7,500.
KIWANIS CLUB OF ERIE NIAGARA 133 NEWELL AVENUE TONAWANDA, NY 14150	NONE	PC	CHARITABLE	20,000.
LAKES ENVIRONMENTAL ASSOCIATION 230 MAIN STREET BRIDGTON, ME 04009	NONE	PC	CHARITABLE	5,000.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
LAKESHORE CONNECTIONS, INC 217 EAST DELAVAN AVE BUFFALO, NY 14208	NONE	PC	CHARITABLE	40,000.
LANSINGBURGH BOYS & GIRLS CLUB 501 FOURTH AVENUE TROY, NY 12182	NONE	PC	CHARITABLE	5,000.
LATHAM CENTERS 1646 MAIN STREET BREWSTER, MA 02631	NONE	PC	CHARITABLE	3,500.
LEADS, INC. 17 FERRY STREET LAWRENCE, MA 01841	NONE	PC	CHARITABLE	20,000.
LEAGUE OF WOMEN VOTERS CITIZEN EDUCATION FUND PO BOX 1107 VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	2,500.
LEAP FOR EDUCATION, INC. 35 CONGRESS STREET SUITE 102 SALEM, MA 01970	NONE	PC	CHARITABLE	9,500.
LIFEBRIDGE 47 CANAL STREET SALEM, MA 01970	NONE	PC	CHARITABLE	15,000.
LONGY SCHOOL OF MUSIC 27 GARDEN STREET CAMBRIDGE, MA 02138	NONE	PC	CHARITABLE	5,000.
MARTHA'S VINEYARD CHAMBER MUSIC SOCIETY PO BOX 4189 VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	5,000.
MARTHA'S VINEYARD COMMUNITY FOUNDATION PO BOX 243 WEST TISBURY, MA 02535	NONE	PC	CHARITABLE	15,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MARTHA'S VINEYARD COMMUNITY SERVICES, INC. 111 EDGARTOWN ROAD VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	42,734.
MARTHA'S VINEYARD COMMUNITY TENNIS, INC. PO BOX 72 OAK BLUFFS, MA 02557	NONE	PC	CHARITABLE	2,500.
MARTHA'S VINEYARD HOSPITAL PO BOX 1477 OAK BLUFFS, MA 02557	NONE	PC	CHARITABLE	15,000.
MARTHA'S VINEYARD NONPROFIT COLLABORATIVE PO BOX 1018 WEST TISBURY, MA 02575	NONE	PC	CHARITABLE	5,652.
MARTHA'S VINEYARD PLAYHOUSE, INC. 24 CHURCH STREET PO BOX 2452 VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	1,000.
MARTHA'S VINEYARD PUBLIC SCHOOLS 4 PINE STREET VINEYARD HAVEN, MA 02568	NONE	SCHOOL DISTRICT	CHARITABLE	55,000.
MASHPEE WAMPANOAG TRIBE 483 GREAT NECK RD. SOUTH MASHPEE, MA 02468	NONE	PC	CHARITABLE	25,000.
MASSACHUSETTS ADVOCATES FOR CHILDREN 25 KINGSTON STREET 2ND FLOOR BOSTON, MA 02111	NONE	PC	CHARITABLE	100,000.
MASSACHUSETTS GENERAL HOSPITAL MGH INSTITUTE OF HEALTH PROFESSIONS ATTN: THE CLAY CENTER CHARLESTOWN, MA 02129	NONE	PC	CHARITABLE	805,588.
MASSACHUSETTS GENERAL PHYSICIANS ORGANIZATION, INC. PSYCHIATRY ACADEMY/MGH ATTENTION: THE FAMILY DINNER PROJECT BOSTON, MA 02129	NONE	PC	CHARITABLE	30,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MEDIA VOICES FOR CHILDREN 110 DAGGETT AVENUE VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	5,000.
MELMARK NEW ENGLAND 461 RIVER RD ANDOVER, MA 01810	NONE	PC	CHARITABLE	98,895.
MENTAL HEALTH ADVOCATES OF WNY 1021 BROADWAY BUFFALO, NY 14212	NONE	PC	CHARITABLE	42,500.
NATIONAL ALLIANCE ON MENTAL ILLNESS (NAMI) BUFFALO & ERIE COUNTY 737 DELAWARE AVENUE, SUITE 217 BUFFALO, NY 14209	NONE	PC	CHARITABLE	15,000.
NIAGARA AQUARIUM FOUNDATION 701 WHIRLPOOL STREET NIAGARA FALLS, NY 14301	NONE	PC	CHARITABLE	27,374.
NORTHEAST ARC, INC. 1 SOUTHSIDE ROAD DANVERS, MA 01923	NONE	PC	CHARITABLE	3,500.
NORTHFIELD MOUNT HERMON SCHOOL ONE LAMPLIGHTER WAY MOUNT HERMON, MA 01343	NONE	PC	CHARITABLE	15,000.
NORTHWEST COMMUNITY MENTAL HEALTH CENTER /DBA/ ENVISION WELLNESS 2495 ELMWOOD AVENUE KENMORE, NY 14217	NONE	PC	CHARITABLE	40,000.
NY FUNDERS ALLIANCE THE CENTRAL NEW YORK PHILANTHROPY CENTER 431 E. FAYETTE STREET SYRACUSE, NY 13202	NONE	PC	CHARITABLE	35,668.
OPEN DOOR FOOD PANTRY 28 EMERSON AVENUE GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	25,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
OUR LADY OF VICTORY HOMES OF CHARITY 780 RIDGE ROAD LACKAWANNA, NY 14218	NONE	PC	CHARITABLE	100,000.
PAARI 12 BROADWAY BEVERLY, MA 01915	NONE	PC	CHARITABLE	5,000.
PALACE PERFORMING ARTS CENTER INC. 19 CLINTON AVENUE ALBANY, NY 12207	NONE	PC	CHARITABLE	5,000.
PARENT NETWORK OF WESTERN NEW YORK, INC. 1021 BROADWAY STREET BUFFALO, NY 14212-1460	NONE	PC	CHARITABLE	49,773.
PATHWAYS FOR CHILDREN, INC. 29 EMERSON AVENUE GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	60,000.
PEOPLE AGAINST TRAFFICKING HUMANS, INC. 999 DELAWARE AVENUE BUFFALO, NY 14209	NONE	PC	CHARITABLE	24,000.
PEOPLE INC. 1219 NORTH FOREST ROAD WILLIAMSVILLE, NY 14221	NONE	PC	CHARITABLE	500.
PETER G YOUNG JR. FOUNDATION 134 FRANKLIN STREET ALBANY, NY 12202	NONE	PC	CHARITABLE	5,000.
PHILANTHROPY MASSACHUSETTS 133 FEDERAL STREET SUITE 802 BOSTON, MA 02110	NONE	PC	CHARITABLE	24,776.
PLUMMER YOUTH PROMISE 37 WINTER ISLAND ROAD SALEM, MA 01970	NONE	PC	CHARITABLE	110,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
POWER OF PLACE LEARNING COMMUNITITES 2 BURLINGTON WOODS DRIVE/ SUITE 100 BURLINGTON, MA 01803	NONE	PC	CHARITABLE	750,526.
RAHAMA INC. 1272 DELAWARE AVE BUFFALO, NY 14209	NONE	PC	CHARITABLE	22,200.
RAW ART WORKS, INC. 37 CENTRAL SQUARE LYNN, MA 01901	NONE	PC	CHARITABLE	55,000.
RESTORATION SOCIETY, INC. 66 ENGLEWOOD AVENUE BUFFALO, NY 14214	NONE	PC	CHARITABLE	40,000.
ROCA, INC. 101 PARK STREET CHELSEA, MA 02130	NONE	PC	CHARITABLE	12,000.
ROCK AUTISM, INC. 3835 HARLEM ROAD BUFFALO, NY 14215	NONE	PC	CHARITABLE	10,000.
ROCKPORT MUSIC 16 MAIN STREET ROCKPORT, MA 01966	NONE	PC	CHARITABLE	50,000.
ROSWELL PARK ALLIANCE FOUNDATION ELM & CARLTON STREETS BUFFALO, NY 14263	NONE	PC	CHARITABLE	7,500.
SALEM STATE UNIVERSITY FOUNDATION, INC. 352 LAFAYETTE STREET SALEM, MA 01970	NONE	PC	CHARITABLE	44,566.
SCHOOL OF LEADERSHIP AFGHANISTAN 75 STATE STREET, SUITE 100 BOSTON, MA 02109	NONE	PC	CHARITABLE	15,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
SHARING KINDNESS, INC. PO BOX 1082 20 GESNER ROAD ORLEANS, MA 02653	NONE	PC	CHARITABLE	60,625.
SHEAS PERFORMING ARTS CENTER PO BOX 1130 BUFFALO, NY 14205	NONE	PC	CHARITABLE	1,000.
SOLID ROCK INTERNATIONAL P.O. BOX 20867 INDIANAPOLIS, IN 46220	NONE	PC	CHARITABLE	10,000.
STRONGWATER FARM THERAPEUTIC EQUESTRIAN CENTER 500 LIVINGSTON STREET BOX 754 TEWKSBURY, MA 01876	NONE	PC	CHARITABLE	15,000.
SOCIAL AND ENVIRONMENTAL ENTREPRENEURS 23564 CALABASAS ROAD CALABASAS, CA 91302	NONE	PC	CHARITABLE	5,000.
THE CAPE COD FOUNDATION 261 WHITES PATH UNIT 2 SOUTH YARMOUTH, MA 02664	NONE	PC	CHARITABLE	25,000.
THE CHAMPION PROJECT THE R.O.C.K. 425 MEYER ROAD WEST SENECA, NY 14224	NONE	PC	CHARITABLE	20,000.
THE GLOUCESTER SCHOONER ADVENTURE INC. P.O. BOX 1306 GLOUCESTER, MA 01931	NONE	PC	CHARITABLE	2,000.
THE MENTAL HEALTH ASSOCIATION IN NIAGARA COUNTY INC 36 PINE STREET LOCKPORT, NY 14094	NONE	PC	CHARITABLE	13,574.
THE NAN PROJECT 125 HARTWELL AVENUE LEXINGTON, MA 02421	NONE	PC	CHARITABLE	2,500.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
THE OPPORTUNITY ALLIANCE 50 LYDIA LANE SOUTH PORTLAND, ME 04106	NONE	PC	CHARITABLE	30,000.
THE OSBORNE ASSOCIATION, INC. 34 BENWOOD AVENUE BUFFALO, NY 14214	NONE	PC	CHARITABLE	500.
THE PC PROJECT P.O. BOX 17850 HOLLADAY, UT 84117	NONE	PC	CHARITABLE	500.
THE PECK SCHOOL 247 SOUTH STREET MORRISTOWN, NJ 07960	NONE	PC	CHARITABLE	1,000.
THE PETTENGILL HOUSE, INC. 21 WATER STREET, SUITE 4A AMESBURY, MA 01913	NONE	PC	CHARITABLE	70,000.
THE RED STOCKING FUND, INC. PO BOX 600 EDGARTOWN, MA 02539	NONE	PC	CHARITABLE	12,500.
THE RON CLARK ACADEMY 228 MARGARET STREET ATLANTA, GA 30315	NONE	PC	CHARITABLE	50,000.
TISBURY WATERWAYS, INC PO BOX 4375 VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	1,000.
TRIANGLE 450 BROADWAY MALDEN, MA 02148	NONE	PC	CHARITABLE	40,000.
TRI-TOWN COUNCIL 7 GROVE ST. TOPSFIELD, MA 01983	NONE	PC	CHARITABLE	32,038.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
TROY LOOK INC C/O COMMISSION IN ECONOMIC OPPORTUNITY 2331 FIFTH AVENUE TROY, NY 12180	NONE	PC	CHARITABLE	5,000.
TRU HEART INC. C/O KHALID MILLER 5 MOUNTAIN VIEW ALBANY, NY 12204	NONE	PC	CHARITABLE	2,500.
TRUSTEES OF RESERVATIONS PO BOX 4602 860 STATE ROAD VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	1,000.
UB FAMILY MEDICINE 77 GOODELL STREET BUFFALO, NY 14203-1243	NONE	PC	CHARITABLE	64,200.
UTECH, INC. P.O. BOX 7066 LOWELL, MA 01852	NONE	PC	CHARITABLE	55,375.
VILLA MARIA COLLEGE 240 PINE RIDGE RD. BUFFALO, NY 14225	NONE	PC	CHARITABLE	20,000.
VINEYARD CONSERVATION SOCIETY, INC. BOX 2189 VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	1,000.
WCAI - THE CAPE AND ISLANDS NPR STATION WGBH MEMBERSHIP PO BOX 55875 BOSTON, MA 02205	NONE	PC	CHARITABLE	1,000.
WELLSPRING HOUSE 302 ESSEX AVENUE GLOUCESTER, MA 01930	NONE	PC	CHARITABLE	25,000.
WESTERN NEW YORK INDEPENDENT LIVING, INC. 3108 MAIN STREET BUFFALO, NY 14214	NONE	PC	CHARITABLE	50,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
WESTERN NEW YORK NONPROFIT SUPPORT GROUP 640 ELLICOTT STREET, SUITE 408 BUFFALO, NY 14203	NONE	PC	CHARITABLE	110,251.
WEST SENECA WEST BAND BOOSTERS INC. 3330 SENECA STREET WEST SENECA, NY 14224	NONE	PC	CHARITABLE	500.
WNY WOMEN'S FOUNDATION 741 MAIN STREET BUFFALO, NY 14203	NONE	PC	CHARITABLE	5,760.
WOODWELL CLIMATE RESEARCH CENTER 149 WOODS HOLE ROAD FALMOUTH, MA 02540	NONE	PC	CHARITABLE	13,000.
YMCA OF THE NORTH SHORE 200 CUMMINGS CENTER SUITE 173D BEVERLY, MA 01913	NONE	PC	CHARITABLE	25,000.
YMCA OF METRO NORTH 10 CENTENNIAL DRIVE SUITE 105 PEABODY, MA 01960	NONE	PC	CHARITABLE	40,000.
YOU'RE WITH US!, INC PO BOX 938 METHUEN, MA 01844	NONE	PC	CHARITABLE	25,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Approved for Future Payment (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BRIDGES FROM BORDERS, INC. 76 STONEBRIDGES DRIVE EAST AMHERST, NY 14051	NONE	PC	CHARITABLE	90,000.
BROOKLINE COMMUNITY MENTAL HEALTH CENTER, INC. 41 GARRISON ROAD BROOKLINE, MA 02445	NONE	PC	CHARITABLE	666,666.
BUFFALO FEDERATION OF NEIGHBORHOOD CENTERS 97 LEMON STREET BUFFALO, NY 14204	NONE	PC	CHARITABLE	280,000.
BUFFALO PREP, INC. 3485 MAIN STREET, 105 ALLEN HALL UNIVERSITY AT BUFFALO, SOUTH CAMPUS BUFFALO, NY 14214	NONE	PC	CHARITABLE	78,000.
BUFFALO - TORONTO PUBLIC MEDIA PO BOX 1263 BUFFALO, NY 14240	NONE	PC	CHARITABLE	40,000.
CAPE COD TOY LIBRARY, INC. PO BOX 555 E. HARWICH, MA 02645	NONE	PC	CHARITABLE	50,000.
CARE MANAGEMENT COALITION OF WESTERN NEW YORK, INC. 1021 BROADWAY BUFFALO, NY 14212	NONE	PC	CHARITABLE	131,501.
CCB FOUNDATION 27 HIGHVIEW ROAD ROKPORT, MA 01966	NONE	PC	CHARITABLE	67,500.
CENTERBOARD, INC. 16 CITY HALL SQUARE LYNN, MA 01901	NONE	PC	CHARITABLE	33,333.
CENTER FOR PUBLIC REPRESENTATION 22 GREEN STREET NORTHAMPTON, MA 01060	NONE	PC	CHARITABLE	153,180.
Total from continuation sheets				7,247,157.

Part XIV Supplementary Information

3 Grants and Contributions Approved for Future Payment (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CITY OF NEWBURYPORT CITY HALL 60 PLEASANT STREET NEWBURYPORT, MA 01950	NONE	CITY GOVERNMENT	CHARITABLE	260,972.
COMMUNITY CATALYST ONE FEDERAL STREET, FLOOR 5 BOSTON, MA 02110	NONE	PC	CHARITABLE	185,460.
COMMUNITY FOUNDATION FOR NANTUCKET 9 BAYBERRY COURT, UNIT B NANTUCKET, MA 02554	NONE	PC	CHARITABLE	200,000.
COMPEER WEST, INC. 1179 KENMORE AVENUE BUFFALO, NY 14217	NONE	PC	CHARITABLE	80,000.
DAEMEN UNIVERSITY 4380 MAIN STREET AMHERST, NY 14226	NONE	PC	CHARITABLE	46,420.
DANCEABILITY, INC. 2365 GEORGE URBAN BOULEVARD DEPEW, NY 14043	NONE	PC	CHARITABLE	5,166.
ERIE COUNTY MEDICAL CENTER CORPORATION 462 GRIDER STREET BUFFALO, NY 14215	NONE	PC	CHARITABLE	97,707.
EXPLORE & MORE - THE RALPH C. WILSON, JR. CHILDREN'S MUSEUM 130 MAIN STREET BUFFALO, NY 14202	NONE	PC	CHARITABLE	79,685.
GAY & LESBIAN YOUTH SERVICES OF WESTERN NEW YORK, INC. 750 WEHRLE DRIVE BUFFALO, NY 14225	NONE	PC	CHARITABLE	380,000.
HEALTH LAW ADVOCATES ONE FEDERAL STREET, FLOOR 5 BOSTON, MA 02110	NONE	PC	CHARITABLE	75,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
FOUNDATION

16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Approved for Future Payment (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
HOME HEADQUARTERS INC. 538 ERIE BOULEVARD WEST SUITE 100 SYRACUSE, NY 13204	NONE	PC	CHARITABLE	100,000.
HOUSING OPTIONS MADE EASY, INC. 75 JAMESTOWN STREET GOWANDA, NY 14070	NONE	PC	CHARITABLE	48,714.
INSTITUTE FOR NONPROFIT PRACTICE 980 WASHINGTON STREET SUITE 115 DEDHAM, MA 02026	NONE	PC	CHARITABLE	250,000.
ISLAND AUTISM GROUP PO BOX 2786 EDGARTOWN, MA 02539	NONE	PC	CHARITABLE	36,000.
MARTHA'S VINEYARD COMMUNITY SERVICES, INC. 111 EDGARTOWN ROAD VINEYARD HAVEN, MA 02568	NONE	PC	CHARITABLE	80,266.
MASSACHUSETTS ADVOCATES FOR CHILDREN 25 KINGSTON STREET 2ND FLOOR BOSTON, MA 02111	NONE	PC	CHARITABLE	100,000.
MASSACHUSETTS GENERAL HOSPITAL MGH INSTITUTE OF HEALTH PROFESSIONS THE CLAY CENTER BOSTON, MA 02129	NONE	PC	CHARITABLE	626,188.
NIAGARA AQUARIUM FOUNDATION 701 WHIRLPOOL STREET NIAGARA FALLS, NY 14301	NONE	PC	CHARITABLE	20,626.
NIAGARA UNIVERSITY PRESIDENTS OFFICE PO BOX 2015 NIAGARA UNIVERSITY, NY 14109	NONE	PC	CHARITABLE	62,846.
NORTHEAST ARC, INC. 1 SOUTHSIDE ROAD DANVERS, MA 01923	NONE	PC	CHARITABLE	80,000.
Total from continuation sheets				

THE PETER AND ELIZABETH C TOWER
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16-6350753

Part XIV Supplementary Information

3 Grants and Contributions Approved for Future Payment (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
PLUMMER YOUTH PROMISE 37 WINTER ISLAND ROAD SALEM, MA 01970	NONE	PC	CHARITABLE	280,000.
POWER OF PLACE 2 BURLINGTON WOODS DRIVE SUITE 100 BURLINGTON, MA 01803	NONE	PC	CHARITABLE	1,972,325.
ROCA, INC. 101 PARK PLACE CHELSEA, MA 02130	NONE	PC	CHARITABLE	37,500.
SALEM STATE UNIVERSITY FOUNDATION, INC. 352 LAFAYETTE STREET SALEM, MA 01970	NONE	PC	CHARITABLE	44,565.
SAVE THE MICHAELS OF THE WORLD INC. 737 DELAWARE AVENUE BUFFALO, NY 14209	NONE	PC	CHARITABLE	100,000.
THE CHAMPION PROJECT THE R.O.C.K. 425 MEYER ROAD WEST SENECA, NY 14224	NONE	PC	CHARITABLE	70,000.
THE PETTENGILL HOUSE, INC. 21 WATER STREET SUITE 4A AMESBURY, MA 01913	NONE	PC	CHARITABLE	50,000.
TRAUMA AND LEARNING POLICY INITIATIVE 23 EVERETTE STREET 2ND FLOOR CAMBRIDGE, MA 02138	NONE	PC	CHARITABLE	73,000.
TRI-TOWN COUNCIL 7 GROVE STREET TOPSFIELD, MA 01938	NONE	PC	CHARITABLE	24,537.
UTECH, INC. PO BOX 7066 LOWELL, MA 01852	NONE	PC	CHARITABLE	50,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Approved for Future Payment (Continuation)				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
WESTERN NEW YORK INDEPENDENT LIVING, INC. 3108 MAIN STREET BUFFALO, NY 14214	NONE	PC	CHARITABLE	100,000.
YMCA OF METRO NORTH 10 CENTENNIAL DRIVE SUITE 105 PEABODY, MA 01960	NONE	PC	CHARITABLE	40,000.
Total from continuation sheets				

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. **FORM 990-PF**

2023

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name **THE PETER AND ELIZABETH C TOWER FOUNDATION** Employer identification number **16-6350753**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)		1	101,452.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
2c	Credit for federal tax paid on fuels (see instructions)	2c		
2d	Total. Add lines 2a through 2c	2d		
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3		101,452.
4	Enter the tax shown on the corporation's 2022 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4		264,452.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5		101,452.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	05/15/23	06/15/23	09/15/23	12/15/23
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	16,433.	16,432.	19,184.	28,213.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	31,548.	10,000.	17,500.	23,000.
Complete lines 12 through 18 of one column before going to the next column.				
12 Enter amount, if any, from line 18 of the preceding column		15,115.	8,683.	6,999.
13 Add lines 11 and 12		25,115.	26,183.	29,999.
14 Add amounts on lines 16 and 17 of the preceding column				
15 Subtract line 14 from line 13. If zero or less, enter -0-	31,548.	25,115.	26,183.	29,999.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		0.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18				
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	15,115.	8,683.	6,999.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions 19				
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2023 and before 7/1/2023	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 7\% (0.07)}{365}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2023 and before 10/1/2023	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 7\% (0.07)}{365}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2023 and before 1/1/2024	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{365}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2023 and before 4/1/2024	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 8\% (0.08)}{366}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2024 and before 7/1/2024	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2024 and before 10/1/2024	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2024 and before 1/1/2025	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2024 and before 3/16/2025	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			0.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%.
 See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods.					
a Tax year beginning in 2020	1a				
b Tax year beginning in 2021	1b				
c Tax year beginning in 2022	1c				
2 Enter taxable income for each period for the tax year beginning in 2023. See the instructions for the treatment of extraordinary items	2				
3 Enter taxable income for the following periods.		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2020	3a				
b Tax year beginning in 2021	3b				
c Tax year beginning in 2022	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6				
7 Add lines 4 through 6	7				
8 Divide line 7 by 3.0	8				
9a Divide line 2 by line 8	9a				
b Extraordinary items (see instructions)	9b				
c Add lines 9a and 9b	9c				
10 Figure the tax on the amt on ln 9c using the instr for Form 1120, Sch J, line 1, or comparable line of corp's return ...	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c				
12 Add lines 11a through 11c	12				
13 Divide line 12 by 3.0	13				
14 Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	14				
15 Enter any alternative minimum tax (trusts only) for each payment period. See instructions	15				
16 Enter any other taxes for each payment period. See instr.	16				
17 Add lines 14 through 16	17				
18 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	18				
19 Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-	19				

Part II ^{**} Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First <u>2</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months
20	Annualization periods (see instructions)				
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	788,133.	1,182,200.	2,496,329.	4,330,702.
22	Annualization amounts (see instructions)	6.000000	4.000000	2.000000	1.333330
23a	Annualized taxable income. Multiply line 21 by line 22	4,728,798.	4,728,800.	4,992,658.	5,774,255.
23b	Extraordinary items (see instructions)				
23c	Add lines 23a and 23b	4,728,798.	4,728,800.	4,992,658.	5,774,255.
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 1, or comparable line of corporation's return	65,730.	65,730.	69,398.	80,262.
25	Enter any alternative minimum tax (trusts only) for each payment period. See instructions				
26	Enter any other taxes for each payment period. See instr.				
27	Total tax. Add lines 24 through 26	65,730.	65,730.	69,398.	80,262.
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	65,730.	65,730.	69,398.	80,262.
30	Applicable percentage	25%	50%	75%	100%
31	Multiply line 29 by line 30	16,433.	32,865.	52,049.	80,262.

Part III Required Installments

		1st	2nd	3rd	4th
		installment	installment	installment	installment
	Note: Complete lines 32 through 38 of one column before completing the next column.				
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	16,433.	32,865.	52,049.	80,262.
33	Add the amounts in all preceding columns of line 38. See instructions		16,433.	32,865.	52,049.
34	Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-	16,433.	16,432.	19,184.	28,213.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	25,363.	25,363.	25,363.	25,363.
36	Subtract line 38 of the preceding column from line 37 of the preceding column		8,930.	17,861.	24,040.
37	Add lines 35 and 36	25,363.	34,293.	43,224.	49,403.
38	Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	16,433.	16,432.	19,184.	28,213.

Form 2220 (2023)

**** ANNUALIZED INCOME INSTALLMENT METHOD USING STANDARD OPTION**

FORM 990-PF

GAIN OR (LOSS) FROM SALE OF ASSETS

STATEMENT 1

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	DATE ACQUIRED	(F) DATE SOLD GAIN OR LOSS
PUBLICLY TRADED SECURITIES						
	23,279,743.	18,595,920.	0.		0.	4,683,823.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	DATE ACQUIRED	(F) DATE SOLD GAIN OR LOSS
ALKEON GROWTH PARTNERS II						
	2,748,750.	3,583,113.	0.	PURCHASED		-834,363.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	DATE ACQUIRED	(F) DATE SOLD GAIN OR LOSS
ALKEON GROWTH PARTNERS II UBTI						
	0.	27,542.	0.		0.	-27,542.

CAPITAL GAINS DIVIDENDS FROM PART IV						168,650.
TOTAL TO FORM 990-PF, PART I, LINE 6A						3,990,568.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INTEREST ON SAVINGS AND MONEY MARKET FUNDS	150,556.	150,556.	
TOTAL TO PART I, LINE 3	150,556.	150,556.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
ACCRUED INTEREST PAID	-42,098.	0.	-42,098.	-42,098.	
DIVIDEND & INTEREST FROM ALKEON GROWTH PARTNERS II	40,638.	0.	40,638.	40,638.	
DIVIDEND & INTEREST FROM ALKEON GROWTH PARTNERS II UBTI	135.	0.	135.	0.	
DIVIDEND & INTEREST FROM SECURITIES	3,424,747.	168,650.	3,256,097.	3,256,097.	
TO PART I, LINE 4	<u>3,423,422.</u>	<u>168,650.</u>	<u>3,254,772.</u>	<u>3,254,637.</u>	

FORM 990-PF OTHER INCOME STATEMENT 4

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
REFUND OF PRIOR YEAR CONTRIBUTIONS	35,211.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	<u>35,211.</u>	<u>0.</u>	

FORM 990-PF LEGAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES - GENERAL COUNSEL	1,660.	805.		855.
LEGAL FEES - SPECIAL COUNSEL	1,121,445.	0.		1,121,445.
TO FM 990-PF, PG 1, LN 16A	<u>1,123,105.</u>	<u>805.</u>		<u>1,122,300.</u>

FORM 990-PF

ACCOUNTING FEES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	54,439.	27,219.		27,220.
TO FORM 990-PF, PG 1, LN 16B	54,439.	27,219.		27,220.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
3RD PARTY INVESTMENT MANAGER FEES	86,794.	86,794.		0.
INVESTMENT MANAGMENT FEES	140,856.	140,856.		0.
INVESTMENT EXPENSE	22,362.	22,362.		0.
CONSULTING FEES - RECRUITMENT	12,200.	0.		12,200.
CONSULTING FEES - COMMUNICATIONS	61,408.	0.		61,408.
CONSULTING FEES - DATA AGENDA DEVELOPMENT	112,825.	0.		112,825.
CONSULTING FEES - DATABASE DESIGN	29,325.	0.		29,325.
CONSULTING FEES - ECLC	228,888.	0.		228,888.
CONSULTING FEES - DEI	25,696.	0.		25,696.
CONSULTING FEES - OTHER	289,141.	0.		289,141.
TO FORM 990-PF, PG 1, LN 16C	1,009,495.	250,012.		759,483.

FORM 990-PF

TAXES

STATEMENT 8

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	59,756.	0.		59,756.
FOREIGN TAXES	21,375.	21,375.		0.
FEDERAL EXCISE TAX	150,500.	0.		0.
FOREIGN TAXES PASSED THROUGH ALKEON GROWTH PARTNERS II	1,108.	1,108.		0.
TO FORM 990-PF, PG 1, LN 18	232,739.	22,483.		59,756.

FORM 990-PF

OTHER EXPENSES

STATEMENT 9

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS FILING FEE	1,500.	0.		1,500.
INSURANCE	5,565.	0.		5,565.
ASSOCIATION DUES	16,711.	0.		16,711.
TELEPHONE/INTERNET	9,682.	0.		9,682.
ADP PROCESSING SERVICES	2,547.	0.		2,547.
OFFICE EXPENSE	25,335.	0.		25,335.
GRANTS MANAGEMENT DATABASE	28,104.	0.		28,104.
ORDINARY LOSS PASSED THROUGH				
ALKEON GROWTH PARTNERS II	54,781.	54,600.		0.
STRATEGIC PLANNING	5,203.	0.		5,203.
PUBLICITY	3,195.	0.		3,195.
TO FORM 990-PF, PG 1, LN 23	152,623.	54,600.		97,842.

FORM 990-PF

U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS

STATEMENT 10

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
GOVERNMENT OBLIGATIONS (DETAIL PROVIDED UPON REQUEST)	X		11,410,385.	10,831,074.
TOTAL U.S. GOVERNMENT OBLIGATIONS			11,410,385.	10,831,074.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			11,410,385.	10,831,074.

FORM 990-PF

CORPORATE STOCK

STATEMENT 11

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK (DETAIL PROVIDED UPON REQUEST)	8,835,774.	12,651,981.
CORPORATE STOCK (DETAIL PROVIDED UPON REQUEST)	4,302,728.	5,768,936.
CORPORATE STOCK (DETAIL PROVIDED UPON REQUEST)	4,001,951.	4,460,747.
TOTAL TO FORM 990-PF, PART II, LINE 10B	17,140,453.	22,881,664.

FORM 990-PF

CORPORATE BONDS

STATEMENT 12

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS (DETAIL PROVIDED UPON REQUEST)	6,979,500.	6,788,084.
TOTAL TO FORM 990-PF, PART II, LINE 10C	<u>6,979,500.</u>	<u>6,788,084.</u>

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 13

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
402053.923 SH BLACKSTONE REIT CL S	COST	4,418,749.	6,361,962.
MUTUAL FUNDS (DETAIL PROVIDED UPON REQUEST)	COST	72,173,780.	91,978,401.
ASSET BACKED SECURITIES (DETAIL PROVIDED UPON REQUEST)	COST	7,046,739.	6,731,933.
TOTAL TO FORM 990-PF, PART II, LINE 13		<u>83,639,268.</u>	<u>105,072,296.</u>

FORM 990-PF

DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT

STATEMENT 14

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE	293.	293.	0.
FURNITURE	2,864.	2,864.	0.
FURNITURE	2,885.	2,885.	0.
FURNITURE	2,356.	2,356.	0.
OFFICE FURNITURE	1,079.	1,079.	0.
PAPER SHREDDER	700.	700.	0.
GALLERY SHOP ARTWORK	602.	602.	0.
FURNITURE-ETHAN ALLEN	208.	208.	0.
REFRIGERATOR	392.	392.	0.
OFFICE FURNITURE	500.	500.	0.
ART (EXEC DIRECTOR'S OFFICE)	449.	449.	0.
ART (EXEC DIRECTOR'S OFFICE)	942.	942.	0.
CABINET	649.	649.	0.
5 CHAIRS-GUEST, BURGANDY	1,175.	1,175.	0.
DESK (PROGRAM OFFICER)	1,110.	1,110.	0.
GLASS FOR TABLE TOP (CONFERENCE)	143.	143.	0.
PROJECTOR	1,950.	1,950.	0.
ESPRESSO TABLE (CONFERENCE)	970.	970.	0.
TABLE/SOFA (RECEPTION)	519.	519.	0.
TABLE/SOFA (CONFERENCE)	569.	569.	0.
OFFICE FURNITURE	41,387.	41,387.	0.
TELEPHONE/COMPUTER EQUIPMENT	21,313.	21,313.	0.
ADJUSTABLE HEIGHT CART W/CABINET	313.	313.	0.
AERON OFFICE CHAIRS	4,215.	4,215.	0.
GLASS TOPS FOR TABLES	279.	279.	0.
LATERAL FILE	260.	260.	0.
48" HUTCH (PROGRAM OFFICER)	363.	363.	0.
66" HUTCH (ADMIN MANAGER OFFICE)	533.	533.	0.
KEYLESS ENTRY SYSTEM	1,463.	1,463.	0.
ART PRINTS	5,467.	5,467.	0.
OFFICE CHAIR (MILLINGTON LOCKWOOD)	863.	863.	0.
COMPUTER MONITOR (DELL)	179.	179.	0.
HUTCH (MILLINGTON LOCKWOOD)	385.	385.	0.

DOOR SOUNDPROOFING	1,150.	433.	717.
SOUNDPROOFING	10,954.	4,098.	6,856.
KITCHEN EQUIPMENT	140.	140.	0.
LASER PRINER (DELL 2330)	219.	219.	0.
CHAIRS (QTY 30)	600.	600.	0.
APPLE IMACS (QTY 6)	8,544.	8,544.	0.
2007 TOYOTA AVALON	5,000.	5,000.	0.
MACBOOK PRO	2,145.	2,145.	0.
SAMSUNG TV	2,700.	2,700.	0.
SOUND BAR	530.	530.	0.
APPLE IPAD	508.	508.	0.
APPLE IMAC	2,067.	2,067.	0.
WINDOW	4,400.	3,638.	762.
FURNITURE	25,712.	25,712.	0.
XEROX COPIER W7220L	6,260.	6,260.	0.
APPLE IPAD	714.	714.	0.
IPADS	2,856.	2,856.	0.
BENQ HD PROJECTOR	786.	786.	0.
IPAD AIR	714.	714.	0.
PANASONIC CAMCORDER	649.	649.	0.
FURNITURE	8,068.	8,068.	0.
IPAD AIR	518.	518.	0.
TELEPHONE SYSTEM	1,541.	1,541.	0.
ARTWORK	2,300.	2,300.	0.
STANDING DESK	750.	750.	0.
SLING STUDIO HUB	999.	999.	0.
STANDING DESK	710.	710.	0.
MACBOOK PRO	2,725.	2,725.	0.
IPAD PRO	783.	783.	0.
IPAD PRO	783.	783.	0.
21.5 INCH IMAC MTM (2020)	1,503.	1,503.	0.
MACBOOK	1,409.	1,409.	0.
21.5 INCH IMAC DMP (2019)	1,597.	1,597.	0.
27 INCH IMAC CEC (2019)	1,879.	1,879.	0.
APPLE PENCIL (2ND GEN)	121.	121.	0.
IPAD PRO MTM (2019)	930.	930.	0.
MACBOOK PRO 13INCH (M1 2020)	1,499.	1,499.	0.
APPLE LAPTOP (DWM)	1,699.	1,699.	0.
MACBOOK AIR 13.6" 2023 (TAS)	1,699.	1,699.	0.
MACBOOK AIR 13.6" (ADMIN ASSISTANT)	1,699.	1,699.	0.
14-INCH MACBOOK PRO M2 CHIP	2,899.	2,435.	464.
11-INCH IPAD PRO WI-FI 256GB SPACE GRAY	899.	755.	144.
TOTAL TO FM 990-PF, PART II, LN 14	211,033.	202,090.	8,943.

FORM 990-PF	OTHER ASSETS		STATEMENT 15
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
ACCRUED INTEREST PAID INTEREST, DIVIDENDS & SALES PROCEEDS RECEIVABLE FSA DEPOSIT	18,784. 92,673. 417.	3,434. 288,064. 417.	3,434. 288,064. 417.
TOTAL TO FORM 990-PF, PART II, LINE 15	111,874.	291,915.	291,915.

FORM 990-PF	OTHER LIABILITIES		STATEMENT 16
DESCRIPTION	BOY AMOUNT	EOY AMOUNT	
FSA LIABILITY OTHER PAYABLES	5,913. 12,095.	5,589. 9,854.	
TOTAL TO FORM 990-PF, PART II, LINE 22	18,008.	15,443.	

FORM 990-PF

PART VII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 17

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MOLLIE TOWER BYRNES 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	0.	0.	0.
CYNTHIA T. DOYLE 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	0.	0.	0.
ROBERT M. DOYLE 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	0.	0.	0.
JOHN H. BYRNES 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	0.	0.	0.
TRACY SAWICKI 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	EXECUTIVE DIRECTOR 40.00	200,909.	22,121.	2,840.
DONNA OWENS 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	12,000.	0.	0.
DAVID M. WELBOURN 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	14,000.	0.	0.
JAMES H. WEISS 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	12,500.	0.	0.
PETER T. BYRNES 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	0.	0.	0.
MOLLIE M. DOYLE 2351 NORTH FOREST ROAD, SUITE 106 GETZVILLE, NY 14068	TRUSTEE 2.00	0.	0.	0.

THE PETER AND ELIZABETH C TOWER FOUNDATI

16-6350753

RANDOLPH TREECE	ATTORNEY TRUSTEE			
2351 NORTH FOREST ROAD, SUITE 106	30.00	100,000.	0.	0.
GETZVILLE, NY 14068				

MARIE CANNON	TRUSTEE			
2351 NORTH FOREST ROAD, SUITE 106	2.00	2,500.	0.	0.
GETZVILLE, NY 14068				

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		<u>341,909.</u>	<u>22,121.</u>	<u>2,840.</u>
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FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XIV, LINES 2A THROUGH 2D

STATEMENT 18

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

TRACY A. SAWICKI
2351 NORTH FOREST ROAD, SUITE #106
GETZVILLE, NY 14068-1225

TELEPHONE NUMBER

(716)689-0370

FORM AND CONTENT OF APPLICATIONS

SUBMIT LETTER OF INQUIRY REGARDING PROGRAM/PROJECT THAT QUALIFIES, PER GRANT GUIDELINES ON WEBSITE. IF PROPOSAL IS SELECTED FOR CONSIDERATION, A FULL GRANT APPLICATION MUST BE COMPLETED. GRANT APPLICATIONS ARE BY REQUEST ONLY AND MUST BE SUBMITTED DIRECTLY TO THE FOUNDATION. THE FOUNDATION ACCEPTS APPLICATIONS OVER ITS WEBSITE.

ANY SUBMISSION DEADLINES

APPLICATIONS DUE 2/1/23 AND 8/2/23.

RESTRICTIONS AND LIMITATIONS ON AWARDS

FOUR DISTINCT FUNDING CATEGORIES: LEARNING DISABILITIES, INTELLECTUAL DISABILITIES, MENTAL HEALTH AND SUBSTANCE USE DISORDER. EACH CATEGORY HAS ITS OWN OBJECTIVE, TARGET POPULATION, AND FUNDING PRIORITIES. AWARDS MAY NOT BE USED FOR THE PRIVATE BENEFIT OF ANY GRANT RECIPIENT, ATTEMPT TO INFLUENCE LEGISLATION, OR ATTEMPT TO INFLUENCE OR INTERVENE IN ANY POLITICAL CAMPAIGN.

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2024

Name THE PETER AND ELIZABETH C TOWER
FOUNDATION

Employer Identification Number
16-6350753

Based on the information provided with this return, the following are possible carryover amounts to next year.

SHORT-TERM CAPTIAL LOSS - ALKEON GROWTH PARTNERS II, LP	19,236.
LONG-TERM CAPTIAL LOSS - ALKEON GROWTH PARTNERS II, LP	8,305.
FEDERAL POST-2017 NET OPERATING LOSS - ALKEON GROWTH PARTNER	6,826.
NY NET OPERATING LOSS	6,826.