Form **990-PF**
Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047
2022
Open to Public Inspection

For calendar year 2022, or tax year beginning 01-01-2022 , and ending 12-31-2022

Name of foundation
HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)
% CORIENT

A Employer identification number
20-1164239

Number and street (or P.O. box number if mail is not delivered to street address)
C/O CORIENT 845 THIRD AVE 8TH FL
Room/suite

B Telephone number (see instructions)
(212) 207-2122

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10022

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here............. ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ... ▶ ☐

H Check type of organization: ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here .... ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), *line 16*) ▶$ 108,619,780

J Accounting method: ☐ Cash ☑ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here .... ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)*

	Line	Description	(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 (attach schedule)	897,993			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	207	207		
	4	Dividends and interest from securities	569,685	1,731,060		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	2,803,036			
	b	Gross sales price for all assets on line 6a 15,762,824				
	7	Capital gain net income (from Part IV, line 2)		3,922,949		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances 363,029				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)	363,029			
	11	Other income (attach schedule)	348,311	-469,685		
	12	**Total.** Add lines 1 through 11	4,982,261	5,184,531		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	5,538	0	0	5,538
	b	Accounting fees (attach schedule)	9,205	13,420	0	13,420
	c	Other professional fees (attach schedule)	291,089			302,695
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	929,732	68,443		
	19	Depreciation (attach schedule) and depletion	11,869			
	20	Occupancy				
	21	Travel, conferences, and meetings	71,675			62,363
	22	Printing and publications				
	23	Other expenses (attach schedule)	2,520,871	834,258		2,142,642
	24	**Total operating and administrative expenses.** Add lines 13 through 23	3,839,979	916,121	0	2,526,658
	25	Contributions, gifts, grants paid	312,133			312,133
	26	**Total expenses and disbursements.** Add lines 24 and 25	4,152,112	916,121	0	2,838,791
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	830,149			
	b	**Net investment income** (if negative, enter -0-)		4,268,410		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	505,676	193,570	193,570
	2	Savings and temporary cash investments	481,251	7,458,212	7,458,212
	3	Accounts receivable ▶ 263,659			
		Less: allowance for doubtful accounts ▶	1,250	263,659	263,659
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		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 (attach schedule)		14,763,900	14,763,900
	b	Investments—corporate stock (attach schedule)	52,307,549	48,813,698	48,813,698
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	78,651,018	33,832,037	33,832,037
	14	Land, buildings, and equipment: basis ▶ 144,155			
		Less: accumulated depreciation (attach schedule) ▶ 132,016	11,616	12,139	12,139
	15	Other assets (describe ▶)	1,180,000	3,282,565	3,282,565
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	133,138,360	108,619,780	108,619,780
Liabilities	17	Accounts payable and accrued expenses	382,378	250,901	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities**(add lines 17 through 22)	382,378	250,901	
Net Assets or Fund Balances		**Foundations that follow FASB ASC 958, check here** ▶ ☑ **and complete lines 24, 25, 29 and 30.**			
	24	Net assets without donor restrictions	132,755,982	108,368,879	
	25	Net assets with donor restrictions			
		Foundations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 26 through 30.**			
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
	29	**Total net assets or fund balances** (see instructions)	132,755,982	108,368,879	
	30	**Total liabilities and net assets/fund balances** (see instructions)	133,138,360	108,619,780	

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	132,755,982
2	Enter amount from Part I, line 27a	2	830,149
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	133,586,131
5	Decreases not included in line 2 (itemize) ▶	5	25,217,252
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	108,368,879

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., 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.)
1 a	PUBLICLY TRADED SECURITIES	P		
b	LONG TERM CAPITAL GAIN DISTRIBUTIONS	P		
c	MRYD LLC	P		
d	THE OVERLOOK PARTNERS FUND LP	P		
e	OVERLOOK 3G INVESTMENTS LP	P		
	RENAISSANCE INSTITUTIONAL EQUITIES FUND LLC	P		
	JERICHO CAPITAL PARTNERS LP	P		
	BAIN CAPITAL MIDDLE MARKET CREDIT 2014, L.P.	P		
	DIGITAL ALPHA FUND, LP	P		
	GOVTECH FUND I, L.P.	P		
	GOVTECH FUND II, L.P.	P		
	LINCOLNSHIRE EQUITY FUND IV-A, LP	P		
	PCA GROWTH CAPITAL FUND LP	P		
	PCA GROWTH CAPITAL FUND II, LP	P		
	SPECIAL OPPORTUNITIES FUND III LLC	P		
	SPECIAL OPPORTUNITIES FUND V LP	P		
	SPECIAL OPPORTUNITIES FUND IV PRIVATE EQUITY	P		
	SHORENSTEIN REALTY INVESTORS TEN, L.P	P		
	SHORENSTEIN REALTY INVESTORS TWELVE, L.P	P		
	HARBOUR RETAIL PARTNERS REAL ESTATE	P		
	TK KEX PORTLAND LP	P		

	(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	14,230,085		11,670,994	2,559,091
b	387			387
c	28,509			28,509
d			68,806	-68,806
e	1,395,873			1,395,873
			56,791	-56,791
			30,303	-30,303
	566			566
	72,214			72,214
	9			9
			471	-471
	9			9
	25			25
	2,360			2,360
	405			405
	5,172			5,172
	27			27
			12,510	-12,510
	3,202			3,202
	23,973			23,973
	8			8

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col.(h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				2,559,091
b				387
c				28,509
d				-68,806
e				1,395,873
				-56,791
				-30,303
				566
				72,214
				9
				-471
				9
				25
				2,360
				405
				5,172
				27
				-12,510
				3,202
				23,973
				8

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	3,922,949
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	

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ________ **(attach copy of letter if necessary–see instructions)**	1	59,331
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	
3	Add lines 1 and 2	3	59,331
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	59,331
6	Credits/Payments:		
a	2022 estimated tax payments and 2021 overpayment credited to 2022	6a	255,377
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	255,377
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2221 is attached.	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	196,046
11	Enter the amount of line 10 to be: **Credited to 2023 estimated tax** ▶ 196,046 **Refunded** ▶	11	

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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.	1b		No
	*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.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ________ **(2)** On foundation managers. ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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	Yes	
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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶CA, MI			
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	Yes	
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 2022 or the taxable year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VI-A Statements Regarding Activities (continued)

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶https://www.hightidefoundation.org/

14 The books are in care of ▶CORIENT Telephone no. ▶(212) 207-2122

Located at ▶845 THIRD AVE 8TH FL NEW YORK NY ZIP+4 ▶10022

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

		Line	Yes	No
16	At any time during calendar year 2022, 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		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign			

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

		Line	Yes	No
	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)		No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	Yes	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	Yes	
	(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)		No
	(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)		No
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		No
c	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2022?	1d		No
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 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a		No
	If "Yes," list the years ▶ 20___, 20___, 20___, 20___			
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		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___, 20___, 20___, 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		No
b	If "Yes," did it have excess business holdings in 2022 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 Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2022.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2022?	4b		No

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))?	5a(1)		No
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		No
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		No
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		No
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	5b		
c	Organizations relying on a current notice regarding disaster assistance check ▶ ☐			
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).*	5d		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If "Yes" to 6b, file Form 8870.*	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		No
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
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 during the year?	8		No

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

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

(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
RICHARD H LAWRENCE C/O CORIENT 845 THIRD AVE 8TH FL NEW YORK, NY 10022	PRESIDENT 5.0	0	0	187
DEE M LAWRENCE C/O CORIENT 845 THIRD AVE 8TH FL NEW YORK, NY 10022	VICE-PRESIDENT 5.0	0	0	0
PHILLIP S LAWRENCE C/O CORIENT 845 THIRD AVE 8TH FL NEW YORK, NY 10022	TREASURER/SECRETARY 5.0	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). 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

Total number of other employees paid over $50,000 ▶

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
Russell Reynolds Associates 101 California Street ste 4200 SAN FRANCISCO,C A 94111	program recruiting	415,238
Browning Environmental Communications 600 14th St NW WASHINGTON,D C 20005	PROGRAM CONSULTING	540,368
Susan Bell & Associates 768 N Meaghan Pl BOISE,I D 83712	PROGRAM CONSULTING	187,539
Mti Network Usa Inc 100 First Stamford Place 6th floor STAMFORD,C T 06902	PROGRAM CONSULTING	179,000

Total number of others receiving over $50,000 for professional services. . . . . ▶

Part VIII- 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 THE FOUNDATION IS DEDICATED TO MAKING A SIGNIFICANT, MEASURABLE IMPACT ON CLIMATE CHANGE MITIGATION THROUGH ITS SUPPORT OF RESEARCH INITIATIVES (SEE ATTACHMENT A)	746,539
2	
3	
4	

Part VIII- Summary of Program-Related Investments (see instructions)

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

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	44,355,195
b	Average of monthly cash balances	1b	4,012,459
c	Fair market value of all other assets (see instructions)	1c	56,185,538
d	**Total** (add lines 1a, b, and c)	1d	104,553,192
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	104,553,192
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	1,568,298
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3.	5	102,984,894
6	**Minimum investment return.** Enter 5% (0.05) of line 5	6	5,149,245

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	5,149,245
2a	Tax on investment income for 2022 from Part V, line 5	2a	59,331		
b	Income tax for 2022. (This does not include the tax from Part V.)	2b			
c	Add lines 2a and 2b			2c	59,331
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	5,089,914
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	5,089,914
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1			7	5,089,914

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	2,838,791
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	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4.	4	2,838,791

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				5,089,914
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.			0	
b Total for prior years: 2020 , 2019 , 2018		0		
3 Excess distributions carryover, if any, to 2022:				
a From 2017. 7,446,992				
b From 2018. 12,654,118				
c From 2019. 18,635,535				
d From 2020. 7,463,816				
e From 2021.				
f **Total** of lines 3a through e	46,200,461			
4 Qualifying distributions for 2022 from Part XI, line 4: ▶ $ 2,838,791				
a Applied to 2021, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2022 distributable amount				2,838,791
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2022. *(If an amount appears in column (d), the same amount must be shown in column (a).)*	2,251,123			2,251,123
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	43,949,338			
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				
d Subtract line 6c from line 6b. Taxable amount —see instructions		0		
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				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)				
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions) . . .	5,195,869			
9 **Excess distributions carryover to 2023.** Subtract lines 7 and 8 from line 6a	38,753,469			
10 Analysis of line 9:				
a Excess from 2018 12,654,118				
b Excess from 2019 18,635,535				
c Excess from 2020. 7,463,816				
d Excess from 2021				
e Excess from 2022				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2022	**(b)** 2021	**(c)** 2020	**(d)** 2019	
2a 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 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).)

RICHARD H AND DEE M LAWRENCE

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.

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. See instructions

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

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:

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

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
a *Paid during the year*				
Yale University SCHOOL OF PUBLIC HEALTH PO BOX 2038 new haven, CT 06521	NONE	PC	PUBLIC HEALTH RESEARCH & GENERAL SUPPORT	312,133
Total . . . . ▶ **3a**				312,133
b *Approved for future payment*				
Total . . . . ▶ **3b**				

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 (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a CARBON CREDIT SALES					363,029
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	207	
4 Dividends and interest from securities	900099	37	14	569,648	
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	900099	7,874	18	2,795,162	
9 Net income or (loss) from special events:					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a EXCISE TAX			01	348,311	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		7,911		3,713,328	363,029

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 4,084,268

(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). (See instructions.)

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.	**1a(1)**		**No**
(2) Other assets.	**1a(2)**		**No**
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		**No**
(2) Purchases of assets from a noncharitable exempt organization	**1b(2)**		**No**
(3) Rental of facilities, equipment, or other assets.	**1b(3)**		**No**
(4) Reimbursement arrangements.	**1b(4)**		**No**
(5) Loans or loan guarantees.	**1b(5)**		**No**
(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		**No**
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		**No**

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

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

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.

Signature of officer or trustee	Date	Title
	2023-11-15	

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶☐	PTIN
GEORGE D MARINOS				P00305572

Firm's name ▶ SEILER LLP

Firm's EIN ▶

Firm's address ▶ THREE LAGOON DR STE 400
REDWOOD CITY, CA 94065

Phone no. (650) 365-4646

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B (Form 990)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Name of the organization	Employer identification number
HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)	20-1164239

Organization type (check one):

Filers of: **Section:**

Form 990 or 990-EZ
- ☐ 501(c)( ) (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

Form 990-PF
- ☑ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the $33\frac{1}{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . ▶ $ ____________

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

Employer identification number
20-1164239

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RICHARD H LAWRENCE DEE M LAWREN 845 THIRD AVE 8TH FL NEW YORK, NY 10022	$ 12,993	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
2	RICHARD H LAWRENCE 845 THIRD AVE 8TH FL NEW YORK, NY 10022	$ 884,000	☑ Person ☐ Payroll ☑ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

Employer identification number
20-1164239

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
2	JERICHO CAPITAL PARTNERS LP - 0.05457% PARTNERSHIP INTEREST	$ 884,000	2022-01-01

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

Name of organization
HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

Employer identification number
20-1164239

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.)** ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
-	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
-	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
-	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
-	

Additional Data

Return to Form

Software ID:

Software Version:

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	9,205	13,420		13,420

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description of Amortized Expenses	Date Acquired, Completed, or Expended	Amount Amortized	Deduction for Prior Years	Amortization Method	Current Year Amortization	Net Investment Income	Adjusted Net Income	Total Amount of Amortization
SOFTWARE	2020-02-16	6,000	3,833	3.0	2,000			5,833
SOFTWARE	2020-02-16	6,250	3,993	3.0	2,083			6,076
SOFTWARE	2020-05-04	1,050	583	3.0	350			933
SOFTWARE	2020-08-11	5,815	2,722	3.0	1,938			4,660
SOFTWARE	2020-10-31	251	105	3.0	84			189
SOFTWARE	2020-12-11	305	110	3.0	102			212
SOFTWARE	2022-07-01	1,544		3.0	515			515

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)
EIN: 20-1164239

Contractor	Explanation
Russell Reynolds Associates	TO PROVIDE RECRUITING SERVICES FOR PARTNERING PROGRAMS WITH THE GLOBAL METHANE HUB
Browning Environmental Communicatio	TO PROVIDE CONSULTING SERVICE FOR THE OPERATION RESET CAMPAIGN
Susan Bell Associates	TO PROVIDE CONSULTING SERVICE FOR THE FOUNDATION'S PROGRAMS
Mti Network Usa Inc	To provide consulting service for Monthly High Tide Decarbonization Webinar Series from February through December 2022

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
COMPUTER EQUIPMENT	2018-01-01	96,723	96,723	SL	3				
LEASEHOLD IMPROVEM	2019-01-01	11,846	8,556	SL	3	3,290			
COMPUTER EQUIPMENT	2020-01-01	2,860	2,860	SL	3				
COMPUTER EQUIPMENT	2020-01-01	662	662	SL	3				
COMPUTER EQUIPMENT	2022-08-01	10,849		SL	3	1,507			

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)
EIN: 20-1164239

Name of Stock	End of Year Book Value	End of Year Fair Market Value
6,937 SH ABBOTT LABS	761,613	761,613
13,200 SH ALPHABET INC SHS CL	1,164,636	1,164,636
13,933 SH AMAZON.COM INC	1,170,372	1,170,372
3,933 SH AMER EXPRESS COMPANY	581,101	581,101
17,433 SH APPLE INC	2,265,070	2,265,070
4,567 SH APPLIED MATERIAL INC	444,734	444,734
166 SH COSTCO WHOLESALE CRP DE	75,779	75,779
7,000 SH DANAHER CORPDEL COM	1,857,940	1,857,940
1,646 SH HOME DEPOT INC	519,906	519,906
2,633 SH JPMORGAN CHASE & CO	353,085	353,085
3,000 SH LAUDER ESTEE COS INC	744,330	744,330
9,500 SH MARVELL TECH INC	351,880	351,880
2,203 SH MCDONALDS CORP	580,557	580,557
5,613 SH MERCK AND CO INC	622,762	622,762
9,033 SH MICROSOFTCORP	2,166,294	2,166,294
4,233 SH NEXTERA ENERGY INC	353,879	353,879
3,423 SH NIKE INC CL B	400,525	400,525
7,227 SH NVIDIA	1,056,154	1,056,154
3,970 SH ORACLE CORP	324,508	324,508
3,400 SH PEPSI CO INC	614,244	614,244
7,434 SH PNC FINCL SERVICES GR	1,174,126	1,174,126
5,786 SH PROGRESSIVE CRP OHIO	750,502	750,502
4,656 SH REPUBLICSERVICESINC	600,577	600,577
2,900 SH ROPER TECHNOLOGIES IN	1,253,061	1,253,061
8,600 SH SECTOR SPDR CONSMRS S	641,130	641,130
1,612 SH SERVICENOW INC	625,891	625,891
532 SH SYNOPSYS INC	169,862	169,862
1,883 SH UNITED HEALTH GROUP I	998,329	998,329
4,803 SH VISA INC CL A	997,871	997,871
1,067 SH ZOETIS INC	156,369	156,369
872 SH CARLISL COS INC	205,487	205,487
9,000 SH DOVER CORP	1,218,690	1,218,690
596 SH LINDE PLC	194,403	194,403
4,367 SH TRANE TECHNOLOGIES PL	734,049	734,049
165,712 NETEASE.COM INC	12,035,663	12,035,663
887 SH AMAZON.COM INC COM	74,508	74,508
532 SH ETSY INC	63,723	63,723
1,005 SH HASBRO INC COM	61,315	61,315
1,320 SH LVMH MOET HENNESSY LO	191,564	191,564
975 SH NIKE INC CL B	114,085	114,085
560 SH TESLA INC	68,981	68,981
791 SH ESTEE LAUDER COS INC CL	196,255	196,255
523 SH AON PLC	156,973	156,973
515 SH MARSH & MCLENNAN COS IN	85,222	85,222
294 SH MSCI INC CL A	136,760	136,760
3,307 SH NASDAQ INC COM	202,884	202,884
767 SH S&P GLOBAL INC COM	256,899	256,899
860 SH AGILENT TECHNOLOGIES IN	128,699	128,699
5,199 SH BOSTON SCIENTIFIC COR	240,558	240,558
660 SH CIGNA CORP COM (NEW)	218,684	218,684
3,241 SH EDWARDS LIFESCIENCES	241,811	241,811
230 SH IDEXX LABS INC COM	93,831	93,831
490 SH IQVIA HOLDINGS INC	100,396	100,396
953 SH MEDTRONIC PLC	74,067	74,067
148 SH REGENERON PHARMACEUTICA	106,781	106,781
1,060 SH RESMED INC COM	220,618	220,618
409 SH UNITEDHEALTH GROUP INC	216,844	216,844
1,256 SH C H ROBINSON WORLDWID	114,999	114,999
824 SH CARLISLE COMPANIES INC	194,176	194,176
1,006 SH OTIS WORLDWIDE CORPOR	78,780	78,780
100 SH ROPER INDUSTRIES INC (N	43,209	43,209
388 SH VERISK ANALYTICS INC A	68,450	68,450
227 SH ADOBE INC	76,392	76,392
2,465 SH ADVANCED MICRO DEVICE	159,658	159,658
2,465 SH APPLE INC COM	320,277	320,277
1,702 SH ARISTA NETWORKS INC	206,538	206,538
108 SH ASML HOLDING N V NY REG	59,011	59,011
705 SH BREAD FINANCIAL HOLDING	26,550	26,550
294 SH INTUIT INC COM	114,431	114,431
335 SH LAM RESEARCH CORP COM	140,801	140,801
282 SH LOYALTY VENTURES INC	680	680
425 SH MASTERCARD INC CL A	147,785	147,785
2,011 SH NVIDIA CORP COM	293,888	293,888
640 SH PAYCHEX INC COM	73,958	73,958
2,906 SH TRIMBLE INC COM	146,927	146,927
1,038 SH VISA INC CL A	215,655	215,655
1,200 SH CBRE GROUP INC	92,352	92,352
1,803 SH PROLOGIS INC COM	203,252	203,252
2,287 SH INTERPUBLIC GROUP OF	76,180	76,180
144 SH NETFLIX INC COM	42,463	42,463
1,300 SH OMNICOM GROUP INC	106,041	106,041
996 SH NEXTERA ENERGY INC COM	83,266	83,266
34 SH AON PLC SHS CL A COM	10,205	10,205
112 SH EATON CORPORATION PLC	17,578	17,578
81 SH LINDE PLC COM	26,421	26,421
408 SH TECNOGLASS INC COM	12,554	12,554
182 SH TRANE TECHNOLOGIES PLC	30,592	30,592
60 SH ELEVANCE HEALTH INC COM	30,778	30,778
290 SH APOLLO GLOBAL MGMT INC	18,499	18,499
338 SH ARCHER-DANIELS-MIDLA ND	31,383	31,383
129 SH ARROW ELECTRONICS INC C	13,490	13,490
115 SH AUTOMATIC DATA PROCESSI	27,469	27,469
12 SH AUTOZONE INC COM	29,594	29,594
614 SH AVNET INC COM	25,530	25,530
231 SH BERKLEY W R CORP COM	16,764	16,764
155 SH CADENCE DESIGN SYSTEMS	24,899	24,899
73 SH CINTAS CORP	32,968	32,968
78 SH DECKERS OUTDOOR CORP	31,134	31,134
62 SH DEERE & CO	26,583	26,583
231 SH DICK S SPORTING GOODS I	27,787	27,787
856 SH DYNATRACE INC COM	32,785	32,785
538 SH E L F BEAUTY INC COM	29,750	29,750
175 SH EXLSERVICE HOLDINGS INC	29,650	29,650
44 SH FACTSET RESEARCH SYSTEMS	17,653	17,653
43 SH FAIR ISAAC CORP	25,739	25,739
84 SH GARTNER INC COM	28,236	28,236
156 SH GENUINE PARTS CO COM	27,068	27,068
273 SH GLOBE LIFE INC COM	32,910	32,910
55 SH GRAINGER W W INC COM	30,594	30,594
107 SH HERSHEY COMPANY COM	24,778	24,778
384 SH HUB GROUP INC	30,524	30,524
112 SH HUBBELL INC COM	26,284	26,284
29 SH HUMANA INC	14,854	14,854
115 SH IDEX CORP COM	26,258	26,258
382 SH JABIL INC COM	26,052	26,052
85 SH JOHNSON &JOHNSON COM	15,015	15,015
188 SH LINCOLN ELECTRIC HOLDIN	27,164	27,164
111 SH LOWES COMPANIES INC COM	22,116	22,116
182 SH MARSH &MCLENNAN COMPANI	30,117	30,117
67 SH MCKESSON CORP	25,133	25,133
65 SH MEDPACE HLDGS INC COM	13,807	13,807
282 SH MERCK &CO. INC COM	31,288	31,288
370 SH MICROCHIP TECHNOLOGY IN	25,993	25,993
475 SH NBT BANCORP INC COM	20,625	20,625
32 SH OREILLY AUTOMOTIVE INC C	27,009	27,009
357 SH ON SEMICONDUCTOR CORP C	22,266	22,266
118 SH PEPSICO INC	21,318	21,318
209 SH REPUBLIC SERVICES INC	26,959	26,959
62 SH SNAP-ON INC	14,166	14,166
54 SH SYNOPSYS INC	17,242	17,242
91 SH TRACTOR SUPPLY CO	20,472	20,472
64 SH ULTA BEAUTY INC COM	30,020	30,020
51 SH UNITEDHEALTH GROUP INC	27,039	27,039
152 SH WASTE MANAGEMENT INC	23,846	23,846
663 SH WELLS FARGO CO NEW COM	27,375	27,375
328 SH DEXCOM INC	37,143	37,143
1,608 SH FORTINET INC	78,615	78,615
181 SH ANSYS INC	43,728	43,728
608 SH BIOTECHNE CORP	50,391	50,391
911 SH COGNEX CORP	42,917	42,917
621 SH COSTAR GROUP INC	47,991	47,991
153 SH FACTSET RESH SYS INC	61,385	61,385
1,410 SH GENTEX CORP	38,451	38,451
169 SH IDEXXLAB INC	68,945	68,945
159 SH ILLUMINA INC	32,150	32,150
287 SH JACK HENRY & ASSOC INC	50,386	50,386
571 SH MANHATTAN ASSOCS INC	69,319	69,319
205 SH MORNINGSTAR INC	44,401	44,401
62 SH PAYCOM SOFTWARE INC	19,239	19,239
268 SH RBC BEARINGS INC	56,106	56,106
186 SH REPLIGEN CORP COM	31,492	31,492
238 SH RESMED INC	49,535	49,535
376 SH TRADEWEB MKTS INC CLA	24,414	24,414
213 SH VEEVA SYS INC CLA	34,374	34,374
73 SH ABIOMED INC	0	0
765 SH AEROVIRONMENT INC	65,530	65,530
426 SH AZENTA INC	24,802	24,802
652 SH BLACKBAUD INC	38,377	38,377
1,216 SH CERENCE INC	22,532	22,532
499 SH COMMVAULT SYS INC	31,357	31,357
290 SH GUIDEWIRE SOFTWARE INC	18,142	18,142
292 SH MEDPACE HLDGS INC	62,024	62,024
591 SH NATL INSTRUMENTS CORP	21,808	21,808
485 SH QUALYS INC	54,432	54,432
172 SH SPS COMM INC	22,090	22,090
384 SH STAAR SURGICL	18,639	18,639
610 SH VERINT SYSTEMS INC	22,131	22,131
394 SH ICON PLC	76,535	76,535
4,447 SH COGNYTE SOFTWARE LTD.	13,830	13,830
464 SH CYBER-ARK SOFTWARE LTD	60,158	60,158
1,127 SH KORNIT DIGITAL LTD	25,887	25,887
395 SH NICE LTD ADR	75,959	75,959
1,721 SH EXPERIAN PLC SP ADR	58,015	58,015
233 SH FERGUSON PLC	29,584	29,584
116 SH LINING CO LTD-UNSPON	24,912	24,912
96 SH LULULEMON ATHLETICA INC	30,756	30,756
298 SH ATLASSIAN CORP	38,347	38,347
122 SH EPAM SYSTEMS INC	39,984	39,984
24 SH METTLER-TOLEDO INTL INC	34,691	34,691
218 SH RESMED INC	45,372	45,372
180 SH ACCENTURE PLC	48,031	48,031
2,929 SH ADYENN.V. SHS ADR	40,420	40,420
1,136 SH AIA GROUP LTD	50,472	50,472
712 SH ALCON SA ACT NOM	48,808	48,808
590 SH AMADEUS IT GROUP SA	30,202	30,202
196 SH AON PLC	58,827	58,827
108 SH ASM INTERNATIONAL-NY	27,476	27,476
99 SH ASML HLDG NV NY	54,094	54,094
730 SH ASTRAZENECA PLC SPND AD	49,494	49,494
2,276 SH ATLAS COPCO A ADR	26,857	26,857
947 SH CANADIAN PACIFIC RAILWA	70,637	70,637
469 SH CSLLTD SHS ADR	45,746	45,746
345 SH DSVA/S	27,390	27,390
422 SH EVOLUTION GAMING GROUP-	41,293	41,293
240 SH FERRARI NV	51,413	51,413
222 SH ICON PLC	43,124	43,124
1,324 SH LASERTEC CORP	42,898	42,898
440 SH LONZA GROUP AG SHS	21,450	21,450
393 SH LVMH MOET HENNESSY ADR	56,934	56,934
409 SH NESTLE S A REP RG SH AD	47,174	47,174
511 SH NOVO NORDISKA S ADR	69,159	69,159
906 SH PERNOD RICARD SA- SPON	35,633	35,633
1,674 SH SCHNEIDER ELEC SE	46,805	46,805
1,582 SH SIKA AG-BR-ADR	37,841	37,841
211 SH STERIS PLC REG SHS	38,970	38,970
217 SH WASTE CONNECTIONS INC	28,766	28,766
1,280 SH ICICI BANK LTD SPD AD	28,019	28,019

TY 2022 IRS 990 e-File Render

Name:	HIGH TIDE FOUNDATION (FKA OVERLOOK INTERNATIONAL FOUNDATION INC)
EIN:	20-1164239
US Government Securities - End of Year Book Value:	14,763,900
US Government Securities - End of Year Fair Market Value:	14,763,900
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
OVERLOOK 3G INVESTMENTS LP	FMV	3,346,966	3,346,966
THE OVERLOOK PARTNERS FUND LP	FMV	13,738,123	13,738,123
HEDGE FUND INVESTMENTS	FMV	6,454,462	6,454,462
PRIVATE EQUITY INVESTMENTS	FMV	6,666,358	6,666,358
REAL ESTATE EQUITY INVESTMENTS	FMV	3,626,128	3,626,128

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GENERAL CORPORATE COUNSEL	5,538			5,538

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PROGRAM RELATED INVESTMENT	1,180,000	3,180,000	3,180,000
PURCHASED INTEREST		102,565	102,565

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Amount
UNREALIZED LOSS	25,217,252

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE SUPPLIES	5,566			5,471
BANK FEES	18,843	20,794		
PERSONNEL COSTS	859,883			808,315
INVESTMENT MANAGEMENT FEES	415,494	813,464		
RECRUITING FEES	342,069			488,469
ADVERTISING	1,250			1,250
SOFTWARE LICENSES	14,391			11,012
DUES & SUBSCRIPTIONS	27,639			27,639
GRANT MAKING CONFERENCE	50,000			50,000
PROGRAM EXPENSES	781,539			746,539
STATE REGISTRATION FEE	50			50
TELEPHONE EXPENSE	30			30
PROFESSIONAL EDUCATION	3,800			3,800
DOMAIN REGISTRATION	67			67
OTHER EXPENSE	250			

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
EXCISE TAX REFUND	348,311		
PARTNERSHIP INCOME		-469,685	

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SATELLITE CONSULTING FEES	252,868			264,500
IT CONSULTING FEES	38,221			38,195

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
CARBON CREDIT SALES	363,029		363,029

TY 2022 IRS 990 e-File Render

Name: HIGH TIDE FOUNDATION
(FKA OVERLOOK INTERNATIONAL FOUNDATION INC)

EIN: 20-1164239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	667	68,443		
EXCISE TAXES	929,065			