TO ALL MASTER MASON:

Thank you for your interest in starting a Tall Cedars of Lebanon of North America Forest in your area. Please be aware that the Tall Cedars of Lebanon of North America, as a subordinate masonic organization, may only operate Forests with the permission of the Grand Master of the masonic jurisdiction.

Currently we have the right to operate Forests in the following states:

- Connecticut
- Delaware
- Florida
- Georgia
- Illinois
- Indiana
- Maryland
- Massachusetts
- Michigan
- Missouri
- New Jersey
- New York
- Ohio
- Pennsylvania
- Rhode Island
- South Carolina
- Tennessee
- Virginia
- West Virginia

For those within a masonic jurisdiction shown above, the following information is being provided as a general summary of the steps needed to start a Tall Cedars of Lebanon of North America Forest.
INSTITUTION OF A CONSTITUENT FOREST

The information herewith is intended to serve as a checklist or guideline for those wishing to create a Tall Cedars of Lebanon Forest. Estimated costs can be determined from the checklist.

A. Complete the IRS Form SS-4 – Application for EIN Number, so that a Bank Account can be opened under the new Forest’s name. A sample form is enclosed with the sections needed to be completed by the Forest marked in yellow. Be sure to go to the IRS web site to get the current application. Send that form to the Supreme Forest Office as soon as possible so that our Group Exemption information can be added. Upon receipt, a copy of the IRS’s Acceptance Letter should be sent to the Supreme Forest Office for their records.

B. Application for a Charter or Dispensation

1. Dispensation requires 25 candidates
2. Charter requires 50 candidates
3. A fee of $15.00 for each Charter member must be sent to the Supreme Forest Office, 4309 Linglestown Road, Suite 116 Box 4, Harrisburg, PA 17112.

The Supreme Forest Board of Directors must approve granting the Dispensation or Charter and the Institution date must be verified with the Supreme Tall Cedar.

C. By-laws - By-laws shall be submitted along with the Petition for Dispensation or Charter and shall include:

1. Suggested name of Forest
2. Meeting place, dates and time
3. Annual dues
4. Initiation fees
5. Affiliation fees

D. Paraphernalia required at institution of Forest:

1. New Forest's responsibility:
   a. Pyramids - To be ordered directly from Gerhard Poch on order form provided.
   b. Officers jewels for five line officers @ $60.00 each to be ordered through the Supreme Forest Office
   c. Altar
   d. Flags - American, Forest, etc. (Forest flag optional)
   e. Gavel
   f. Lectern
   g. Ballot box

2. Supplied by Supreme Forest at no cost to new Forest
   a. Charter or Dispensation
   b. Bible
   c. Manual (Ritual, Procedures, etc.)
   d. Supreme Forest Constitution & By-laws
   e. Membership Welcome Packets
Article IX - Constituent Forests

Section C - Fees, Dues, Assessments

1. Annual Dues
   a. The annual dues shall not be less than eleven ($11.00) dollars, provided, however, that the dues of members initiated during the year may be prorated and, provided further, that the Forest may make special provisions for unusual situations. Dues collected or paid in advance shall be reflected in a separate account and shall not be expended prior to the year in which said dues apply.

2. Initiation Fee
   a. No person shall be made a Tall Cedar in any Constituent Forest for a fee less than twenty-five ($25.00) dollars.

3. Per Capita Tax and Assessments
   a. All Constituent Forests shall pay into the treasury of the Supreme Forest thirteen dollars ($13.00) per capita tax based on its membership as of December 31, 2013, seventeen dollars ($17.00) on its membership as of December 2014, and subsequent years. Each Constituent Forest shall pay into the Treasury of the Supreme Forest the four dollars ($4.00) for each new member initiated into the Forest, affiliated with the Forest, and for each reinstated member, such to be paid by the tenth (10th) day of the month, following the meeting at which such members are initiated, affiliated or reinstated.

   b. Each Constituent Forest, on or before February 1st of each year, shall forward to the treasury of the Supreme Forest any and all assessments as are approved by action of the Supreme Forest, as well as a $3.00 assessment for the Tall Cedar Foundation.

Section H - New Forests

1. Formation
   a. A dispensation may be granted for the formation of a new Forest upon petition of at least twenty-five (25) Master Masons in good standing. Such petition shall be addressed to the Supreme Forest Office and shall be accompanied by a fee of fifteen ($15.00) dollars for each petitioner or charter member.

   b. Members of a new Forest shall not be composed of more than 50% of Tall Cedars in good standing in a lawfully chartered Forest or not more than 10% from any one lawfully chartered Forest.

   c. At the institution of a new Forest, the Prologue and Royal Court Degrees must be exemplified in full form.

2. Charter
   a. No charter shall be granted until the membership gained under the authority of the dispensation shall have reached at least fifty (50) members.

3. Charter Member
   a. Any candidate duly initiated prior to the granting of the charter shall be designated as a Charter Member.