

H-Net: Humanities & Social Sciences Online

406 Natural Sciences Building ■ Michigan State University
East Lansing, Michigan 48824-1046

February 2, 2011

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

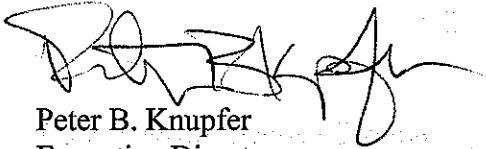
RE: Amended 2008 Form 990-EZ (FY ended 6/30/09)
EIN 33-1199177

Dear Internal Revenue Service:

In the course of preparing our organization's 2009 Form 990-EZ for the fiscal year ended 6/30/10 (which has been sent separately), we were dismayed to find that incomplete financial records had been used last year in preparing the 2008 Form, resulting in a number of incorrect entries, for which we apologize.

We have therefore prepared the enclosed amended 2008 Form 990-EZ, Schedule A, and attachments. We ask that you accept it as a replacement for the previously filed return for our fiscal year ended June 30, 2009.

Sincerely,



Peter B. Knupfer
Executive Director

2008

Open to Public Inspection

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning July 1, 2008, and ending June 30, 2009

B Check if applicable:

- Address change, Name change, Initial return, Termination, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: H-Net: Humanities & Social Sciences Online. Address: 406 Natural Sciences Building, Michigan State University, East Lansing, Michigan 48824-1046

D Employer identification number: 13-4252117. E Telephone number: (517) 432-5134. F Group Exemption Number: [blank]

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: [X] Cash [] Accrual. Other (specify): []

I Website: www.h-net.org

H Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one): [X] 501(c)(3) (insert no.) [] 4947(a)(1) or [] 527

K Check [] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. Total: \$239,456.65

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Table with 21 rows and 3 columns: Description, Line Number, Amount. Includes Revenue (Total: 239,456.65), Expenses (Total: 325,186.82), and Net Assets (Total: 85,021.90).

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

Table with 7 rows and 4 columns: Description, (A) Beginning of year, (B) End of year, and another (B) End of year. Total assets: 170,752.07. Total liabilities: 0. Net assets or fund balances: 170,752.07.

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)	Expenses
What is the organization's primary exempt purpose? Support humanities and social sciences	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.	
28 Supporting research, teaching, and services in the humanities and social sciences by sponsoring over 160 free online forums, publishing professional book reviews, providing a free job-notification service, and distributing a free professional-events calendar (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 272,275.94
29 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (attach schedule) _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a 0
32 Total program service expenses (add lines 28a through 31a) _____	32 272,275.94

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)				
(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 & deferred compensation	(e) Expense account and other allowances
See attachment				

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d	Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	List the states with which a copy of this return is filed. ▶		
42a	The books are in care of ▶ <u>Peter B. Knupfer</u> Telephone no. ▶ (517) 432-5134 Located at ▶ <u>406 Natural Sciences Bldg, Michigan State Univ., East Lansing, MI</u> ZIP + 4 ▶ 48824-1046		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			✓
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | Yes | No |
|-----|-----|----|
| 46 | | ✓ |
| 47 | | ✓ |
| 48 | | ✓ |
| 49a | | ✓ |
| 49b | | |
- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 . . . ▶		

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 officer) is based on all information of which preparer has any knowledge.

Sign Here ▶ Signature of officer Date 12/11/11

▶ **Peter B. Knupfer, Executive Director**
Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶	Date <u>2/1/11</u>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Identifying Number (See instructions) P00007569
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Community Consulting Associates 259 Clarendon Road, East Lansing, MI 48823-2616		EIN ▶	Phone no. ▶ (517) 337-7474

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2008

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Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization H-Net: Humanities & Social Sciences Online	Employer identification number 13 4252117
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Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	26,384	52,772	43,060	22,853	63,851	208,920
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	347,286	183,632	224,835	167,913	222,886	1,146,552
4 Total. Add lines 1-3	373,670	236,404	267,895	190,766	286,737	1,355,472
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4.						1,355,472

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	373,670	236,404	267,895	190,766	286,737	1,355,472
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0	0	0	0
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						1,355,472
12 Gross receipts from related activities, etc. (see instructions)					12	793,368
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	100 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	100 %
16a 33 1/3% support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area for supplemental information with horizontal dashed lines.

Attachments to 2008 Form 990-EZ (Amended) (7/1/08-6/30/09)

Part I, Lines 12 and 13 – Contractual Services

H-Net does not employ or directly pay any personnel, and therefore has no entries on Line 12. All H-Net personnel services are provided by employees of Michigan State University, which charges H-Net for the cost of most time spent performing services for H-Net, including salaries or wages, employer payroll taxes, and fringe benefits. These cost reimbursements are therefore reported on Line 13 as contractual services.

Part V-A, Current Officers, Directors, and Key Employees

The following persons served as members of H-Net's Council (board of directors) during some or all of this fiscal year, and held the volunteer offices shown after their names. They devoted an average of about two hours per week to their H-Net volunteer duties and received no compensation, employee benefits, or expense accounts from H-Net, but were eligible for reimbursement of actual costs of travel and other expenses incurred during performing their H-Net duties:

- Christopher Ball, Vice President Research & Publications, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Charles Becker, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Ian Binington, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Karsten Borgmann, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Frank Conlon, Past President, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Matthew Davis, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Greg Downey, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Ryan Dunch, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Joseph Ferreira, Secretary (non-voting), H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Trevor R. Getz, Vice President Teaching and Learning, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Matthew Gilmore, Vice President Networks, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
- Julie Hofmann, President Elect, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046

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Page 2

Michael D. Innis-Jimenez, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Daniel Kline, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Peter B. Knupfer, Executive Director, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Diane Labrosse, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Kriste Lindenmeyer, Past President, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Rich Loosbruck, Vice President Teaching & Learning, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Steven Mintz, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Wendy Plotkin, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Justin Scott-Coe, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Anna Sheftel, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
David J. Silbey, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Paul R. Steege, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Jean A. Stuntz, President, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046
Kelly A. Woestman, Past President, H-Net, 406 Natural Sciences Building, Michigan State University, East Lansing, MI 48824-1046