

**Glenwood Telecommunications, Inc.**  
**Lewellen Project**  
**Attachment L\_2 – In-Kind Contributions**

Applicant uses direct technician labor to install drops and electronics essential to providing service to the customers. Labor hours are appropriately coded to the project by each technician following FCC 47 C.F.R. Part 32 Uniform System of Accounts for Telecommunications Companies. Detailed payroll reports can be generated to eliminate any disallowed cost per the 2022 Grant Application Order.

Applicant uses company equipment for placement of drops and electronics essential to providing service to the customers. The costs are computed on the basis of direct labor hours per FCC 47 C.F.R. Part 32 Uniform System of Accounts for Telecommunications Companies.

Inventory on hand is essential for any project to be completed in a timely manner especially with current lead times on material acquisitions. Contractors rely on companies to have materials readily available when completing a project. Invoices can be provided for any materials purchased and used from inventory in the grant project.