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From: Sent: Brian Lindstrom [brian@lindstrom.cbeyond.com]

Friday, April 30, 2004 3:57 PM Stacey Sutay

To: Subject:

FAS 123 Stock Options

File Reference: 1102-100

Letter of Comment No: 2138

To whom it may concern,

I am an employee who benefits from a broad based employee stock options program and am opposed to the exposure draft released on FAS 123. It seems to me that if implemented, FAS 123 will bring an end to the broad-based employee stock option plans that I participate in.

These stock option plans have been a great benifit to me and the stockholder. They build motivation among me and my coworkers. Plus, when I benifit, so do the shareholders.

Since these employee stock options are not freely tradeable, and I loose them if I leave the company, they are impossible to value.

Please reconsider and rescind this exposure draft.

Thanks, Brian T. Lindstrom