

**Digi International Inc.**  
**Condensed Consolidated Balance Sheets**  
(In thousands)

	December 31, 2005	September 30, 2005
ASSETS	(unaudited)	
Current assets:		
Cash and cash equivalents	\$ 11,958	\$ 12,990
Marketable securities	41,793	37,184
Accounts receivable, net	17,173	16,897
Inventories, net	18,651	18,527
Other	5,482	5,115
Total current assets	95,057	90,713
Property, equipment and improvements, net	20,285	20,808
Identifiable intangible assets and goodwill, net	63,082	65,017
Other	1,006	1,093
Total assets	\$ 179,430	\$ 177,631
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Capital lease obligations, current portion	\$ 411	\$ 414
Accounts payable	5,775	6,272
Accrued expenses	8,590	10,726
Income taxes payable	4,286	3,306
Total current liabilities	19,062	20,718
Capital lease obligations, net of current portion	1,040	1,181
Net deferred tax liabilities	1,421	2,195
Total liabilities	21,523	24,094
Total stockholders' equity	157,907	153,537
Total liabilities and stockholders' equity	\$ 179,430	\$ 177,631