

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

	March 31, 2006	September 30, 2005
ASSETS	(unaudited)	
Current assets:		
Cash and cash equivalents	\$ 15,690	\$ 12,990
Marketable securities	44,317	37,184
Accounts receivable, net	18,040	16,897
Inventories, net	18,793	18,527
Other	5,272	5,115
Total current assets	102,112	90,713
Property, equipment and improvements, net	20,266	20,808
Identifiable intangible assets and goodwill, net	61,404	65,017
Other	913	1,093
Total assets	\$ 184,695	\$ 177,631
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Capital lease obligations, current portion	\$ 409	\$ 414
Accounts payable	4,430	6,272
Accrued expenses	9,800	10,726
Income taxes payable	5,960	3,306
Total current liabilities	20,599	20,718
Capital lease obligations, net of current portion	929	1,181
Net deferred tax liabilities	817	2,195
Total liabilities	22,345	24,094
Total stockholders' equity	162,350	153,537
Total liabilities and stockholders' equity	\$ 184,695	\$ 177,631