

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

	December 31, 2006	September 30, 2006
	(unaudited)	
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 21,468	\$ 15,674
Marketable securities	40,005	43,207
Accounts receivable, net	19,773	20,305
Inventories, net	24,636	21,911
Other	6,320	5,528
Total current assets	112,202	106,625
Property, equipment and improvements, net	19,621	19,488
Identifiable intangible assets, net	29,553	31,341
Goodwill	65,941	65,841
Other	2,050	2,026
Total assets	<u>\$ 229,367</u>	<u>\$ 225,321</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Capital lease obligations, current portion	\$ 378	\$ 381
Accounts payable	7,557	6,748
Accrued expenses	7,797	11,443
Income taxes payable	5,933	4,712
Total current liabilities	21,665	23,284
Capital lease obligations, net of current portion	625	725
Net deferred tax liabilities	7,559	7,482
Total liabilities	29,849	31,491
Total stockholders' equity	199,518	193,830
Total liabilities and stockholders' equity	<u>\$ 229,367</u>	<u>\$ 225,321</u>