

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

| | September 30, 2007 | September 30, 2006 |
|---|--------------------|--------------------|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 18,375 | \$ 15,674 |
| Marketable securities | 67,111 | 43,207 |
| Accounts receivable, net | 21,022 | 20,305 |
| Inventories, net | 26,130 | 21,911 |
| Other | 6,719 | 5,528 |
| Total current assets | 139,357 | 106,625 |
| Marketable securities, long-term | 2,081 | - |
| Property, equipment and improvements, net | 19,987 | 19,488 |
| Identifiable intangible assets, net | 24,214 | 31,341 |
| Goodwill | 67,085 | 65,841 |
| Other | 1,584 | 2,026 |
| Total assets | \$ 254,308 | \$ 225,321 |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| Current liabilities: | | |
| Capital lease obligations, current portion | \$ 379 | \$ 381 |
| Accounts payable | 6,554 | 6,748 |
| Accrued compensation | 7,080 | 5,851 |
| Accrued expenses | 4,727 | 5,592 |
| Income taxes payable | 3,156 | 4,712 |
| Total current liabilities | 21,896 | 23,284 |
| Capital lease obligations, net of current portion | 358 | 725 |
| Net deferred tax liabilities | 9,149 | 7,482 |
| Total liabilities | 31,403 | 31,491 |
| Total stockholders' equity | 222,905 | 193,830 |
| Total liabilities and stockholders' equity | \$ 254,308 | \$ 225,321 |