

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

	December 31, 2007	September 30, 2007
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 17,778	\$ 18,375
Marketable securities	68,863	67,111
Accounts receivable, net	20,525	21,022
Inventories	26,647	26,130
Other	4,732	4,961
Total current assets	138,545	137,599
Marketable securities, long-term	4,246	2,081
Property, equipment and improvements, net	20,727	19,987
Identifiable intangible assets, net	22,416	24,214
Goodwill	66,995	66,817
Other	920	1,128
Total assets	\$ 253,849	\$ 251,826
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Capital lease obligations, current portion	\$ 381	\$ 379
Accounts payable	5,299	6,554
Accrued compensation	4,133	7,080
Other accrued expenses	3,610	4,727
Income taxes payable	1,623	3,156
Total current liabilities	15,046	21,896
Capital lease obligations, net of current portion	263	358
Net deferred tax liabilities	5,421	6,667
Income taxes payable - long-term	3,464	-
Total liabilities	24,194	28,921
Total stockholders' equity	229,655	222,905
Total liabilities and stockholders' equity	\$ 253,849	\$ 251,826