

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

	September 30, 2009	September 30, 2008
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 48,434	\$ 14,176
Marketable securities	22,311	59,337
Accounts receivable, net	19,032	24,310
Inventories	26,619	30,240
Deferred tax assets	2,415	2,100
Other	3,844	3,006
Total current assets	122,655	133,169
Marketable securities	5,063	179
Property, equipment and improvements, net	16,678	16,255
Identifiable intangible assets, net	26,877	34,032
Goodwill	86,558	86,578
Deferred tax assets	440	553
Other	677	650
Total assets	<u>\$ 258,948</u>	<u>\$ 271,416</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 5,567	\$ 10,343
Accrued compensation	3,275	5,981
Accrued warranty	970	1,214
Deferred payment on acquisition	2,966	-
Restructuring	721	-
Other	3,035	3,395
Total current liabilities	16,534	20,933
Deferred tax liabilities	4,331	7,582
Income taxes payable	4,893	4,358
Deferred payment on acquisition	2,812	5,575
Other noncurrent liabilities	792	1,034
Total liabilities	29,362	39,482
Total stockholders' equity	229,586	231,934
Total liabilities and stockholders' equity	<u>\$ 258,948</u>	<u>\$ 271,416</u>