

SILICON GRAPHICS, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(In thousands)

	Successor Company	Predecessor Company
	March 30, 2007 (1)	June 30, 2006 (2)
	(unaudited)	
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 69,458	\$ 54,673
Short-term marketable investments	42	203
Short-term restricted investments	29,213	32,539
Accounts receivable, net	58,613	58,417
Inventories	95,379	49,997
Prepaid expenses and other current assets	43,150	65,180
Total current assets	295,855	261,009
Restricted investments	297	15,959
Net property and equipment	44,538	27,873
Goodwill	3,815	4,515
Other intangibles	78,378	-
Other assets	53,239	70,702
	\$ 476,122	\$ 380,058
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Liabilities not subject to compromise:		
Current liabilities:		
Accounts payable	\$ 32,207	\$ 8,951
Accrued compensation	35,940	29,224
Income taxes payable	625	1,596
Other current liabilities	45,082	46,548
Customer obligations	35,656	9,316
Current portion of long-term debt	380	103,124
Current portion of deferred revenue	85,314	117,907
Total current liabilities	235,204	316,666
Long-term debt	85,000	397
Long-term deferred revenue	8,459	18,291
Other liabilities	26,967	54,928
Total liabilities not subject to compromise	355,630	390,282
Liabilities subject to compromise	-	320,230
Total liabilities	355,630	710,512
Total stockholders' equity (deficit)	120,492	(330,454)
	\$ 476,122	\$ 380,058

- (1) The condensed consolidated balance sheet at March 30, 2007 include the effects of the Plan of reorganization. The balances will not be comparable to historical periods. For a full understanding of the Fresh Start accounting effect on the Company's financials please refer to the full Form 10Q for the second quarter of fiscal 2007.
- (2) The condensed consolidated balance sheet at June 30, 2006 has been derived from the audited consolidated financial statements at that date.