

DSET Corporation
Consolidated Balance Sheets
(In \$000)

Assets	September 30, 2001 (unaudited)	December 31, 2000
Current assets:		
Cash and cash equivalents	\$ 17,294	\$ 7,314
Marketable securities	1,071	27,760
Accounts receivable, net	839	6,249
Income taxes receivable.....	397	3,561
Prepaid licenses	924	766
Prepaid expenses and other current assets, net.....	837	1,770
Total current assets.....	21,362	47,420
Acquired technology, net	-	4,380
Software licenses, net	-	2,257
Software development costs, net	-	436
Fixed assets, net.....	2,421	5,000
Goodwill, net.....	28	928
Other assets, net.....	2,695	762
Total assets.....	\$ 26,506	\$ 61,183
Liabilities and Shareholders' Equity		
Current liabilities:		
Accounts payable and accrued expenses	\$ 3,920	\$ 7,383
Deferred revenues.....	3,031	3,088
Accrued restructuring expenses	2,465	647
Current portion of notes payable.....	355	872
Current portion of lease obligation.....	138	138
Total current liabilities.....	9,909	12,128
Long-term notes payable.....	-	410
Deferred rent	539	505
Capital lease obligation.....	318	423
Total liabilities	10,766	13,466
Commitments		
Shareholders' equity:		
Common stock.....	50,146	50,169
Deferred stock compensation	(14)	(59)
Retained deficit.....	(34,209)	(2,565)
Accumulated other comprehensive income.....	8	172
Treasury stock, at cost.....	(191)	-
Total shareholders' equity	15,740	47,717
Total liabilities and shareholders' equity.....	\$ 26,506	\$ 61,183